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MANAGING THE CHAOS OF FINANCIAL MANAGEMENT

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The views expressed in this academic research paper are those of the authors and do not reflect the official policy or position of the U.S. Government or the Department of Defense.

Preface

Many of the members of the research team which built this paper came to Air Command and Staff College from assignments offering extensive insight into the Air Force budget process. Most brought a commonly observed opinion that United States Air Force (USAF) budget execution is unnecessarily chaotic at the local level because of external constraints. Most had also been exposed to the nearly axiomatic assumption that recent decentralization efforts within the Air Force contributed to this chaos.

Since no systematically developed body of data existed to refute or support these assumptions, we decided to build such a corpus of knowledge. The results shed much needed light on the arena of budget execution and provide a baseline for improvement. We encourage you to contact any of us at the addresses listed within for additional insights.

We'd like to take this opportunity to express our gratitude to our faculty advisor, Dr. H. David Arnold. We've stressed the mettle of his patience on several occasions, but he has provided the wisdom, experience, and forbearance to keep us on track of our own free wills.

Table of Contents

Page

PREFACE iii

ABSTRACT xii

CHAPTER 1 1

Statement of Problem 1

CHAPTER 2 4

Literature Review and Background 4
Introduction 4
Factors Leading to Financial Changes 5
Overview of the Budget Process 6
Flow of Budget Authority 11
Changes Within Financial Management 14
Recently Decentralized Air Force Programs 18
Literature Review and Background Summary 22

CHAPTER 3 23

Methodology 23
Overview 23
Survey Plan 24
Validity and Reliability 37
Reliability. The following frames the issue of reliability. 40

CHAPTER 4 41

Data Description and Analysis 41
Demographic Data 41
Survey Inputs 41
Statistical Analysis 42

CHAPTER 5 64

Conclusions and Findings 64
Response Implications 64
Conclusions and Findings Summary 68
Additional Research Recommendations 69

APPENDIX A 76

Cover Letter and Survey 76

APPENDIX B 80

Confidence Level and Chi-Square Tests 80

APPENDIX C 111
MAJCOM Displays 111
APPENDIX D 116
Polarity Responses by Position 116
APPENDIX E 117
Commander & Comptroller Percentage Response Data 117
APPENDIX F 118
Raw Data by Record 118
APPENDIX G 123
Narrative Responses 123
APPENDIX H 155
Glossary of Acronyms 155
BIBLIOGRAPHY 158
VITA 161

List of Figures

Page

Figure 1. Survey Results for Question 1 (Commanders, Comptrollers & Aggregate) 43

Figure 2. Survey Results for Question 2 (Commanders, Comptrollers & Aggregate) 44

Figure 3. Survey Results for Question 3 (Commanders, Comptrollers & Aggregate) 45

Figure 4. Survey Results for Question 4 (Commanders, Comptrollers & Aggregate) 46

Figure 5. Survey Results for Question 5 (Commanders, Comptrollers & Aggregate) 47

Figure 6. Survey Results for Question 6 (Commanders, Comptrollers & Aggregate) 48

Figure 7. Survey Results for Question 7 (Commanders, Comptrollers & Aggregate) 49

Figure 8. Survey Results for Question 8 (Commanders, Comptrollers & Aggregate) 50

Figure 9. Survey Results for Question 9 (Commanders, Comptrollers & Aggregate) 51

Figure 10. Survey Results for Question 10 (Commanders, Comptrollers & Aggregate) 52

Figure 11. Survey Results for Question 11 (Commanders, Comptrollers & Aggregate) 53

Figure 12. Survey Results for Question 12 (Commanders, Comptrollers & Aggregate) 54

Figure 13. Survey Results for Question 13 (Commanders, Comptrollers & Aggregate) 55

Figure 14. Survey Results for Question 14 (Commanders, Comptrollers & Aggregate) 56

Figure 15. Survey Results for Question 15 (Commanders, Comptrollers & Aggregate) 57

Figure 16. Survey Results for Question 16 (Commanders, Comptrollers & Aggregate) 58

Figure 17. Survey Results for Question 17 (Commanders, Comptrollers & Aggregate) 59

Figure 18. Survey Results for Question 18 (Commanders, Comptrollers & Aggregate) 60

Figure 19. Survey Results for Question 19 (Commanders, Comptrollers & Aggregate) 61

Figure 20. Survey Results for Question 20 (Commanders, Comptrollers & Aggregate) 62

Figure 21. Survey Results for Question 21 (Commanders, Comptrollers & Aggregate) 63

List of Tables

Page

Table 1. Sample Size Confidence Level 31

Table 2. Confidence Level for FM and CC 80

Table 3. Confidence Level for ACC 81

Table 4. Confidence Level for AFSPC 81

Table 5. Confidence Level for PACAF 82

Table 6. Confidence Level for AETC 82

Table 7. Confidence Level for AMC 83

Table 8. Confidence Level for AFMC 83

Table 9. Confidence Level for USAFE 84

Table 10. Confidence Level for OTHER 84

Table 11. Commanders Group 85

Table 12. Comptrollers Group 86

Table 13. Total Survey Group 87

Table 14. Expected Commanders Response Group 88

Table 15. Expected Comptrollers Response Group 89

Table 16. Chi-Square Results by Calculation for Question 1 90

Table 17. Chi-Square Results Using Excel Software 90

Table 18. Chi-Square Results By Calculation for Question 2 91

Table 19. Chi-Square Results Using Excel Software 91

Table 20. Chi-Square Results By Calculation For Question 3 92

Table 21. Chi-Square Results Using Excel Software 92
Table 22. Chi-Square Results By Calculation For Question 4 93
Table 23. Chi-Square Results Using Excel Software 93
Table 24. Chi-Square Results By Calculation For Question 5 94
Table 25. Chi-Square Results Using Excel Software 94
Table 26. Chi-Square Results By Calculation For Question 6 95
Table 27. Chi-Square Results Using Excel Software 95
Table 28. Chi-Square Results By Calculation For Question 7 96
Table 29. Chi-Square Results Using Excel Software 96
Table 30. Chi-Square Results By Calculation For Question 8 97
Table 31. Chi-Square Results Using Excel Software 97
Table 32. Chi-Square Results By Calculation For Question 9 98
Table 33. Chi-Square Results Using Excel Software 98
Table 34. Chi-Square Results By Calculation For Question 10 99
Table 35. Chi-Square Results Using Excel Software 99
Table 36. Chi-Square Results By Calculation For Question 11 100
Table 37. Chi-Square Results Using Excel Software 100
Table 38. Chi-Square Results By Calculation For Question 12 101
Table 39. Chi-Square Results Using Excel Software 101
Table 40. Chi-Square Results By Calculation For Question 13 102
Table 41. Chi-Square Results Using Excel Software 102
Table 42. Chi-Square Results By Calculation For Question 14 103

Table 43. Chi-Square Results Using Excel Software 103

Table 44. Chi-Square Results By Calculation for Question 15 104

Table 45. Chi-Square Results Using Excel Software 104

Table 46. Chi-Square Results By Calculation For Question 16 105

Table 47. Chi-Square Results Using Excel Software 105

Table 48. Chi-Square Results By Calculation For Question 17 106

Table 49. Chi-Square Results Using Excel Software 106

Table 50. Chi-Square Results By Calculation For Question 18 107

Table 51. Chi-Square Results Using Excel Software 107

Table 52. Chi-Square Results By Calculation For Question 19 108

Table 53. Chi-Square Results Using Excel Software 108

Table 54. Chi-Square Results By Calculation For Question 20 109

Table 55. Chi-Square Results Using Excel Software 109

Table 56. Chi-Square Results By Calculation For Question 21 110

Table 57. Chi-Square Results Using Excel Software 110

Table 58. ACC Survey Responses 111

Table 59. AETC Survey Responses 111

Table 60. AFMC Survey Responses 112

(percentages may not add to 100% due to rounding) 112

Table 61. AFSPC Survey Responses 112

Table 62. AMC Survey Responses 113

Table 63. PACAF Survey Responses 113

Table 64. USAFE Survey Responses 114

Table 65. Other (AIA, USAF, USAFA, AFDW & AFSOC) Survey Responses 114

Table 66. Overall Total Survey Responses 115

Table 67. Comparison of Polarity (by Position) 116

Table 68. CC Survey Responses 117

Table 69. FM Survey Responses 117

Table 70. Raw Data by Record 118

Abstract

This paper addresses a two-part research question: Do USAF installation-level financial managers confront undue chaos in budget execution? If so, does this chaos result from recent Department of Defense (DoD) initiatives to decentralize control of previously centrally managed accounts?

World political changes, domestic spending priorities, and expanding defense missions have complicated budget execution. Financial managers must use limited resources to satisfy less limited requirements despite an environment of external controls, lack of flexibility, and changing rules. Although financial red-tape is not a new phenomenon, decentralization adds new ramifications.

Because no systematically developed body of knowledge exists concerning the degree of unnecessary budget chaos or the efficacy of decentralization, this project proposed to define such data. Since this is a perception-based issue, this project developed a methodology dependent on the perception of the individuals most qualified to render an opinion: USAF installation commanders, and major command (MAJCOM) and installation comptrollers.

The research team developed a survey of 21 objective and 4 subjective statements and questions. The objective statements and questions required one of five evaluations ranging from Strongly Disagree to Strongly Agree. All current USAF commanders and comptrollers (as of December 1994) previously mentioned received copies of the survey. The survey response rate was 64.1%, the team receiving 148 responses of 231 surveys

sent directly to USAF commanders and comptrollers. Data analysis compared the statistical reliability of commanders' response to those of comptrollers to determine if position influenced opinion. Their responses showed statistically different response on only 4 of the 21 objective questions. However, one of those questions did address the key issue of decentralization.

Findings and conclusions indicate four primary categories of issues: overall satisfaction, sufficiency of funding, external controls, and decentralization. Analysis of the respondents' perceptions revealed preponderant dissatisfaction with the overall system, sufficiency of funding, and unnecessary external controls. Decentralization efforts, however, received pronounced approval. However, commanders' attitudes appear more generally supportive of decentralization than those of comptrollers.

The report's appendices portray the raw data and additional categories, such as MAJCOMs, to provide a baseline for additional research.

MANAGING THE CHAOS OF FINANCIAL MANAGEMENT

Chapter 1

Statement of Problem

This research paper answers a two-phase question regarding installation-level budget execution: Do installation-level commanders perceive unnecessary and counter-productive chaos while executing their annual budgets? If so, have recent decentralization endeavors helped or hindered local efforts to cope with budget execution? Due to recent changes in the defense financial environment, little data analysis and few objective conclusions exist concerning decentralization and other issues. Supporters and critics have yet to develop systematic documentation to support their advocated views. This research paper provides such a body of information.

Chapter 2 presents a literature review encompassing a description of the budget process, examples of changes in the Department of Defense (DoD), and an overview of several recently decentralized programs. This chapter provides basic information to aid in the interpretation of research findings and conclusions. Chapter 3 proceeds by describing study-unique data gathering methodology development and execution. Subsequent presentation portrays the resulting data analysis in Chapter 4. Finally, Chapter 5 offers conclusions to define and categorize any chaos found in the current budget execution process, outline the perceived impact of decentralization, and provide insight into avenues of additional research.

In recent years, the Air Force initiated a decentralization effort regarding execution of several centrally-controlled financial accounts and sub-accounts. This effort included several critical accounts such as Depot Level Reparables (DLR), Depot Purchased Equipment Maintenance (DPEM), and Aviation Petroleum, Oil and Lubricants (AVPOL). Execution control for these accounts moved from Headquarters, United States Air Force (HQ USAF) to MAJCOMs and installations.

The decentralization initiatives sought to place the decision-making threshold for associated funding priorities at the lowest possible organizational level. It has progressed during, and at least partly because of, a continuing environment of decreased funding. However, world events and their associated contingency demands for additional resources have not abated as funding has fallen. Lower-level commanders have had to confront undesirable choices between legitimate, competing requirements. For example, should a wing commander defer some types of maintenance to purchase critical supplies and equipment? If so, how does a succeeding commander deal with inherited maintenance deficiencies that do not meet with the new commander's priorities? This paper addresses questions concerning the impact of decentralized financial accounts.

Other complications for the local commander have presented themselves from DoD policies and programs. For example, the Office of the Secretary of Defense (OSD) implemented Program Budget Decision 412 (PBD) which placed all base operating support (BOS) activities at Air Mobility Command (AMC) installations under the auspices of the Defense Business Operations Fund (DBOF). This action established a pay-as-you-go structure for all AMC BOS activities. Due to congressional concerns with DBOF

procedures and insufficient data systems support, OSD suspended the AMC experiment indefinitely after two years.

This paper provides insights to help the reader formulate answers to current financial management concerns. It also attempts to stimulate the reader's interest in this critical area. A better understanding of this process can help defense financial managers at all management levels realize the important relationship between funding and their mission. In the current period of reduced budgets and emphasis on efficient operations, this link is critical to the Air Force of today and the future.

Chapter 2

Literature Review and Background

Introduction

As expected, the literature review found no existing references or articles on the impact of decentralization on commanders' ability to execute their budget. The advent of decentralization seems to be too recent to have allowed objective, systematic evaluation of results. Similarly, the team found no specific references to the existence of chaos within the budget execution process were found. However, as the following paragraphs intuitively show, the existing budget process provides great potential for chaos within the system. External constraints, multi-layered oversight, and funds scarcity possibly contribute to this chaos.

The Department of Defense recently initiated numerous changes within its financial management process. This chapter provides an overview of the current environment to develop a better understanding of DoD financial management, as described in the current body of defense financial management literature. The first section identifies external factors impacting the US military. The second section outlines the budget process, followed by recent DoD changes affecting financial management. After describing the generic budget process, the third section provides a description of decentralization. Decentralization represents transfer of authority and responsibility of resource control from higher organizational levels to the installation level. This initiative mirrors similar actions in the private sector. The fourth section describes several specific programs and the impact of decentralization.

Factors Leading to Financial Changes

Changing World Environment. In recent history the Berlin Wall fell, the Soviet Union crumbled, and Middle East tensions remain high. Regional conflicts flared in Iraq, Bosnia, and Chechniya. Additionally, US contingency operations arose from Somalia to domestic humanitarian missions. North Korean nuclear proliferation gained worldwide attention. Accelerated technological change continued to challenge US superiority and force budget choices between readiness and investment. Against this backdrop of expanding requirements, the US military faced reduced financial resources.

Right-Sizing Within the Air Force. The contemporary budget dilemma concerns reconciling reduced resources with continued high level of commitments. The end of the Cold War created Congressional resolve to reduce further military spending. Domestic spending priorities and budget deficit reductions exacerbate the national resource allocation issues. As a means to help match limited resources with the expanding requirements base described above, DoD implemented an intensive right-sizing process.

To date, the Air Force closed or is in the process of closing twenty-two installations under the Base Realignment and Closure Commission (BRAC).[1] The Air Force recommended nine additional installations for closure under BRAC 1995.[2] The Air Force reduced its major overseas installations from fifty-two in 1989 to twenty-nine today.[3] In addition, during the same time frame personnel levels shrunk from 566,000 to just over 400,000.[4]

The Pentagon's 1993 Bottom-Up Review (BUR) established the basis for the planning during the right-sizing period. Then Secretary of Defense Les Aspin developed the BUR concept "to achieve more with less."[5] The BUR defense strategy is "to win two

nearly simultaneous major regional conflicts."[6] The BUR required the Air Force to meet the two major regional conflict requirement with 13 active fighter wings and 7 Air Reserve Component (ARC) wings. The 1990 force structure was 24 active fighter wings and 12 ARC wings.[7] The number of bombers in service provides another indicator. In fiscal year (FY) 1990 the total inventory of Primary Authorized Aircraft (PAA) was 301 compared to 141 PAA funded in FY 1995.[8]

Changing Missions for DoD. In 1994, Secretary of the Air Force Sheila E. Widnall stated that "the Air Force is more engaged today than during any period of 'peace' in recent years."[9] The variety of DoD missions continues to rise despite diminishing resources. Current examples of such diversity include peacekeeping, peacemaking, peace enforcement, counter-narcotics, humanitarian and disaster relief. Delivering food and medicine in the Balkans, enforcing the no-fly zone in the Persian Gulf, and conducting support operations in Haiti are typical examples of current operations. Other examples include relief missions to victims of hurricanes Andrew and Hugo, as well as the earthquakes in California.

Overview of the Budget Process

To better interpret the observations presented in this paper, a brief introduction of the DoD Financial Management process is necessary. This section provides a brief overview of the Planning, Programming, and Budgeting System (PPBS), the budget process, and a simple explanation of how funds flow from the Air Force headquarters level down to the installation level.

History of the Budget Process. The requirement for a DoD budget evolved from the Constitution of the United States giving the responsibility "to raise and support armies, but no appropriation of money to that use shall be for a longer term than two years. . . ."[10] Through the years, Congress enacted laws which led to our current system.

The budget process continued to evolve and began to resemble its current framework. In 1961, Robert McNamara, then Secretary of Defense, recognized that the DoD budget was the key to centralized power and proceeded to change the system. Under his direction, DoD initiated a system developed by the Rand Corporation known as PPBS. As this system evolved over the first few years, it began to link DoD planning and budgeting.[11]

The PPBS accomplishes several initiatives which are still inherent in today's system. The first of these centralizes leadership within the DoD, through the Secretary of Defense's (SECDEF) guidance and policy. Second, PPBS makes the budget system a policy instrument for leadership rather than just a bookkeeping mechanism. Third, PPBS considers real alternatives and provides a staff for analytic purposes. Fourth, PPBS uses a multi-year force and financial plan that is now represented by the Future Years Defense Program (FYDP). Fifth, PPBS allows open analysis and inputs from involved parties to include operational commanders, service headquarters, the Joint Chiefs of Staff, and the OSD itself.[12]

The PPBS still provides the framework around which DoD performs its planning, programming and budgeting. The current system differs from its beginning under Mr. McNamara in revisions by various administrations over the last thirty years. Because

PPBS is such an important element in the planning and budgeting process it deserves separate discussion.

Planning, Programming, and Budgeting System (PPBS). The PPBS identifies threats, assesses capabilities, programs dollars, estimates costs and develops budgets. The PPBS provides the instrument by which DoD maintains the FYDP[13] and allows all services input to the process. The FYDP consists of a database and documents containing compilations of force structure, manpower, and dollars. It projects manpower and dollars for six years and force structure for nine years.[14]

The PPBS also directly impacts the joint operations planning process through the Joint Strategic Planning System (JSPS). It "applies JSPS derived national military strategy and recommended forces, and translates them into budgetary requirements to be presented to Congress."[15]

The first of three phases of the PPBS, the planning process, assesses DoD's capability to meet threats in the next 5 to 20 years.[16] The planning process identifies strategies, objectives, and capabilities which DoD must develop in order to achieve national security objectives. The national security policy and inputs from the functional and geographic Commanders-In-Chief (CINCs), Joint Staff, and Services form the basis for the Defense Planning Guidance (DPG) issued by the OSD. DPG provides the baseline by which each service develops it Program Objective Memorandum (POM).[17]

The second phase, programming, defines and schedules the available resources to carry out the requirements validated in the planning phase. The term resources refers to manpower, force structure, and dollars. Each service develops its POM based on its own planning documents and inputs from the CINCs, Joint Staff, MAJCOMs, and the DPG.

The service POMs receive reviews from the CINCs, Joint Staff, OSD, and Office of Management and Budget (OMB). OSD develops program alternatives from this review process.[18]

The Defense Planning and Resources Board (DPRB) then reviews POM inputs and makes recommendations to the Deputy Secretary of Defense (DEPSECDEF). The DEPSECDEF then provides guidance to each service on the alternatives in the form of Program Decision Memorandums (PDMs). Once service POMs reflect PDM changes, this becomes the baseline for the budgeting phase.[19]

The final phase, budgeting, translates the SECDEF's program decisions into appropriation categories for presentation to Congress.[20] The services estimate the cost of approved programs and submit these in the Budget Estimate Submission (BES). The BES concentrates on the first two years of the FYDP. OSD and OMB budget analysts review the BES pricing by the services and determine if lower cost alternatives appear possible through pricing or programming adjustments. The OSD and OMB analysts document their decisions through a series of Program Budget Decisions (PBDs) and, beginning in FY 1991, with Defense Management Report Decisions (DMRDs). The services may comment on PBDs through the reclama process and the Major Budget Issues (MBI) cycle. Once final PBDs are signed by DEPSECDEF, fiscal, force structure, and manpower databases change to incorporate the impacts.[21] The budgeting phase concludes when DoD provides its input to the President's Budget (PB). However, follow-on actions may occur if the administration or Congress change the DoD input.

As previously described, the PPBS involves a continuing process with five formal funding positions. During these five iterations, the Air Force updates the Force and

Financial Plan (F&FP). The F&FP maintains a detailed compilation of the total resources programmed for the Air Force in the FYDP. The five funding positions are the POM, the BES, the PB, the Amended BES (ABES), and the Amended PB (APB).[22] The ABES and APB occur in non-POM years or with Presidential administration changes.

The Air Force Budget Process. The above description of the PPBS process describes the interaction between the Secretary of Defense, Joint Chiefs of Staff, CINCs, Services, and the President. The process itself consists of the formulation, enactment, execution and the audit phases. It is a continuous process with an objective of ". . . the efficient management of programs in relation to the requirements of the nation."[23]

The formulation stage relates to the planning and programming stages of the PPBS. In this stage, agencies outside the Air Force develop policies and objectives. Based on these policies and objectives, the Air Force establishes its objectives. Once programs receive approval, formulation of budget estimates begins. After review and approval of these estimates by the Secretary of the Air Force, OSD updates the budget estimate. Upon DoD and Presidential approval, Congress receives the budget submission.[24]

The enactment phase begins when Congress conducts its review of the President's Budget. The President of the United States usually submits the PB to Congress in January. During this phase, Congress reviews the PB, which becomes the basis for formulating the authorization and appropriation bills[25]. The House National Security Committee, (formerly the House Armed Services Committee (HASC))[26] and the Senate Armed Services Committee (SASC) develop authorization bills. These actions authorize

an agency to carry out a program for a single or multiple years, but do not appropriate funds to support such programs.[27]

Funding comes from appropriation bills designed by the House Appropriation Committee (HAC) and the Senate Appropriation Committee (SAC). A joint conference between the HAC and the SAC produces a final compromise on the DoD budget. Once these bills receive approval and signature by the President, they become the amount of budget authority authorized for each agency at the beginning of the fiscal year (FY). If not completed by the beginning of the FY, Congress may pass a Continuing Resolution Authority (CRA) which gives agencies the authority to continue expenditures at a specified level until new appropriations receive approval.[28]

The execution phase begins when the President signs the appropriation bill. This phase involves the distribution and the administration of funds. Agencies incur obligations against issued amounts, track expenditures by the fund type and commodity, and report to higher headquarters. Using activities normally receive budget authority with certain constraints.[29]

Auditing reviews dollar outlays to ensure compliance with laws and regulations. Auditing occurs both internal to Air Force processes and as a result of monitoring by external agencies. These agencies include the OMB, the DoD Inspector General (DoD/IG), and the General Accounting Office (GAO).[30]

Flow of Budget Authority

Once Congress passes the appropriation bill, each service receives budget authority (BA). BA constitutes the "authority provided by Congress, mainly in the form of

appropriations, that allows the federal agency to incur obligations."[31] Once the Air Force obtains its budget authority, HQ USAF allocates funds to the MAJCOMs, Field Operating Agencies (FOAs), and other subordinate organizations.

The Air Force bases its allocation of resources to the MAJCOMs on several factors. The first is the amount of budget authority allocated from Congress and how this amount compares to actual mission requirements. The Air Force considers MAJCOM inputs in the form of Financial Plans, Operating Budget Review Group (OBRG) actions, fact-of-life changes, Congressional changes,[32] and guidance from the SECAF and Chief of Staff of the Air Force (CSAF).

The MAJCOMs receive BA for each separate appropriation. It is important to mention that MAJCOMs cannot transfer BA from one appropriation to another at any organizational level. They can only incur obligations against the funds appropriated by Congress. Operations and Maintenance (O&M) receive further division into Budget Activity Codes (BACs), within which the Air Force may exercise limited transfer authority ($20 million across BACs).[33] In other words, appropriations, BACs, and fiscal years limit transfer of funds.

Once the MAJCOMs receive BA from HQ USAF, they must allocate the funding to their wings and centers. The allocation process resembles that used by HQ USAF in which the command uses financial plans submitted from the wings, recommendations by members on the headquarters staff, and the priorities established by the individual MAJCOM Commander. Additionally, MAJCOMs as well as wings and centers confront limitations, ceilings, and floors imposed by both authorization and/or appropriation

committees. The exact process varies from command to command, but usually incorporates these procedures, processes, and limitations.

Once the funds reach installation level, the installation financial managers divide the dollars among the various organizations on the installation. Each organization usually submits requirements to the installation budget office as part of the installation financial plan. The Financial Working Group (FWG) and the Financial Management Board (FMB) identify and prioritize requirements against available BA. Organizations receive funds based on the distribution approved by the FMB.

Changes Within Financial Management

Consolidated DoD Accounting and Finance. With Defense Management Report Decision (DMRD) 910, DoD approved the consolidation of its accounting and finance operations in December 1991. DMRD 910 directed the military departments and other agencies to transfer accounting and finance operations to the Defense Finance and Accounting Service (DFAS). Some customer support such as military pay clerks, travel service, and cashiers remained with the services.[34] The major thrust is, wing and MAJCOM comptrollers control only a few functions at installation Accounting and Finance operations. DFAS controls the rest.

The consolidation of functions under DFAS intended to standardize accounting and finance policies, procedures, and operations across DoD. Through this standardization, some efficiencies occurred through economies of scale. Policy, procedure, and system manuals contained some 70,000 pages prior to consolidation. The new standard volumes contain approximately 35,000 pages. Prior to DFAS, there were eighteen civilian payroll systems within the DoD. Now, there is one.[35] Even though users lost control over their systems, consolidation now provides a framework for efficiency.

Financial Automation. DMRD 924, Regionalization of Data Processing Centers, resulted in the consolidation of data and computer operations at Defense Mega Centers (DMCs).[36] Five DMCs now exist in the continental United States. In addition to service accounting and finance operations consolidating at the DoD level, an installation's accounting data may reside on a computer located in another state. This is a major change from the past when the accounting systems, data, and personnel usually existed on the same installation.

The systems used to conduct budget analysis also changed since 1992. The personal computer (PC) based Micro-Based Budget Automated System (Micro-BBAS), instead of Base Budget Automated System (BBAS), now performs installation level analysis. This system manipulates and downloads accounting data from the DMC. Similarly, MAJCOMs will also soon change from the Command Budget Automated System (CBAS) to the Future Budget System (FBS) concept. The FBS utilizes the backbone of the Automated Budget Interactive Data Environment System (ABIDES) currently used at HQ USAF to support PPBS.[37]

Defense Business Operations Fund (DBOF). Another change affecting financial management since 1992 is the emergence of the Defense Business Operations Fund (DBOF). DBOF intended to identify and control costs within defense support functions. Implemented in FY 1992 via DMRD 971, DBOF established a relationship between operational activities which use services and materiel and the support activities which provide them.[38] Under this concept, operational activities exercise control over funding and will purchase required services and materiel from support activities. DBOF combined nine separate revolving funds and some defense agency support functions previously funded by direct appropriation.

Two basic assumptions form the DBOF concept. The first believes that incentives to control and reduce costs must exist for support providers. The second factor states that the recipients of support functions must have a say in defining their true requirement. The goal is to foster a customer-provider relationship between operation and support functions. This relationship should allow incentives for the provider to reduce cost or the customer may obtain a different source for the required good or service. DBOF

proponents also expect demand from the customers will cause the support functions to become the appropriate size to meet the need of the operational activities.[39]

Despite the potential benefits of the DBOF concept, its implementation within the DoD ran into numerous difficulties. DBOF was unable to fulfill some of its goals due to problems resulting from inadequate policy, systems, and communications. Funds visibility and tracking support proved inadequate. The SECDEF ordered a review of DBOF and an expert financial team made up of representatives from OSD, the services, defense agencies, and outside experts conducted an expeditious review. A steering group composed of DoD financial and functional representatives, the OMB, and the GAO reviewed the team's findings. Ultimately, the process concluded with the approval of the DBOF Improvement Plan by the DEPSECDEF in September 1993.[40]

The DBOF Improvement Plan stated that the DBOF concept is sound, but attempted to do too much, too fast.[41] The plan identified several problems which included: lack of a focal point and distinct lines of authority, inadequate development of policy and procedures, antiquated DoD accounting and financial systems, and unclear DBOF functions and structure. Recommendations and milestones evolved to make improvements during fiscal years 1994 and 1995. Additionally, leadership has postponed implementation for many of the activities in the original DBOF plan.[42] DBOF still continues within the DoD, but currently exists on a smaller scale than first envisioned.

Unit Cost Resourcing (UCR). Another change relating to DBOF is UCR. UCR consists of taking a level of output and multiplying by an applicable unit cost to determine the total funding required to produce the output. Unit costs result from the resources

required to produce some output. These costs include all elements associated with a given output, to include direct, indirect, and general and administrative (G&A) costs.[43]

Direct costs are those costs associated directly to a given output. They parallel direct labor and material costs associated with any business. Indirect costs relate to two or more outputs. A supervisor's salary is an example. G&A costs do not directly relate to any given output. Civilian business classifies these as overhead costs. In order to determine unit cost, or cost per output, managers divide total cost (direct, indirect, G&A) by the appropriate output measure.[44]

Under the DBOF concept, suppliers charge customers for the services or goods they receive. In order for each business activity to bill customers, it must determine the unit cost associated with the output provided. Unit costing accomplishes this task. In addition to its relationship to DBOF, financial managers may use UCR for training and education, medical care facilities, and recruiting activities.[45]

The concept of using private sector business cost relationships appears to be a simple and viable concept to implement within DoD. However, some users of UCR feel certain critical issues could lead to problems in implementation. These problems include the lack of a true cost accounting system and the treatment of all costs as variable. Managers need a cost accounting system to provide accurate and timely cost information. The current methods of modifying a fiduciary accounting system do not meet this requirement.[46] Concerning variable costs, a basic economic principle states that all costs are variable only in the long run. In the short run, a good cost structure must include the concept of fixed costs. Under the current UCR concept, an immediate change in the demand for a particular output could result in an activity being incorrectly funded in the

short run. Only in the long run can infrastructure and overhead change to correlate to the activity's required capacity.

Unified Budget Test (UBT). Current law restricts the authority to move funds between various accounts. In the late 1980s, each military department conducted the UBT of budget execution without predetermined appropriation subdivisions. Test bases simulated a unified budget and had the ability to move funds from one appropriation to another. The appropriations involved in the test included Operations and Maintenance (O&M), Military Family Housing operations, Military Construction, and some procurement accounts.[47] During the UBT, selected installation commanders had the authority to manage their base more efficiently by not being restricted by funding types. The test inconclusively sought to determine the value of lifting restrictions and having funding flexibility between appropriations.[48] Congressional restrictions still exist today.

Recently Decentralized Air Force Programs

As part of its financial streamlining process, the Air Force recently decentralized several programs in the Air Force resource allocation process. These programs previously received funding from one central account managed at HQ USAF. MAJCOMs now receive funding allocation which they distribute to installation level. This initiative intended to identify costs and allow participants an avenue to produce savings. The effort to date encompasses three decentralized programs: Depot Level Reparables (DLRs), Depot Purchased Equipment Maintenance (DPEM), and Aviation Petroleum, Oils, and Lubricants (AVPOL).

Depot Level Reparables (DLR). To understand the decentralization of DLRs, it is beneficial to review the operation of the Air Force Stock Fund (AFSF). A stock fund is a system that finances the acquisition of an inventory and holds items until they are sold to customers. It is considered a revolving fund because it sells items to customers and receives cash back in the fund to purchase additional items. The infusion of cash and the stocking of commodity inventories initiates the start of a stock fund. Due to its revolving nature, a stock fund is designed to be self sustaining once it is set into motion.[49]

DMRD 904 directed the Air Force and Army to fund DLRs from a stock fund. Under this DMRD, a new stock fund division was created and titled the Repairable Support Division (RSD). This DMRD requires Air Force customers to pay the stock fund for parts ordered after October 1, 1992. Prior to this date, base and depot level maintenance activities received these parts as a free issue.[50]

Since October 1, 1992, base O&M funds are charged when a maintenance activity receives a reparable item from its supply system. Reparable items include such things as spares for aircraft, missiles, and vehicles. The amount charged against O&M funds is determined from three prices: Forecast Acquisition Cost (FAC), standard price, and carcass price or net price. The FAC is the last purchase price of the item adjusted to current fiscal year dollars. The standard price is the FAC plus a stock fund surcharge. Carcass price is the FAC less depot repair cost.[51]

When a serviceable item is issued at the base, the customer is charged an exchange price which is the difference between the standard price and the carcass price. If the maintenance function turns in a serviceable part within a specified time (usually 60 days), they will be refunded the exchange price. If the customer later turns in an item that is

unserviceable or after the specified period, the user will then be charged the carcass price. In this case, the item will cost the customer the standard price: the exchange price originally charged plus the carcass price.[52]

Since DLRs are now charged to base O&M funds, management can identify the costs as they relate to maintenance operations. This provides an incentive for installation maintenance activities to make repairs as cost effectively as possible. It is also important that the maintenance function return serviceable assets before the specified time period. Items not turned in will unnecessarily tie up base O&M funds and may incur the additional carcass price. The overall benefit of DLR decentralization is that it places both asset control and fiscal responsibility with all users of the process.[53]

Depot Purchased Equipment Maintenance (DPEM). DPEM previously received funds from a centrally managed account but was recently transferred to MAJCOM control. Decentralization placed funding responsibility with the user of the product or service. By shifting funding responsibility from the HQ USAF to the user, reduced costs and increased visibility to the user will occur. The decentralization of DPEM funding took place in two phases, the first in FY 1994, and the second in FY 1995.

In FY 1994, transfer of depot maintenance for aircraft (labor, overhead, and materials), engines, weapon specific software, and missiles took effect.[54] Billing occurred under a lead command concept in FY 1994.. For example, Air Combat Command (ACC) became lead command for F-15 and F-16 aircraft, and Air Mobility Command (AMC) for the C-5, C-141, and KC-135 aircraft. In addition to the lead command concept, Contract Logistic Support (CLS) funds certain aircraft maintenance (e.g., T-1, and C-21).[55]

Beginning FY 1995, the Air Force instituted a modified lead command concept. Under this concept, the command having possession of the majority of an aircraft type pays the preponderance of DPEM bills. However for some items, responsibility still remains with the lead command. For example, Air Education and Training Command (AETC) pays for engines on their KC-135s used in training, but the responsibility for the airframe still remains with AMC. In addition, this second phase of the initiative decentralizes the responsibility for the non-weapon-system-specific software, Other Major End Items (OMEI), area/base support and local manufacturing, exchangeables, and storage.[56]

Aviation Petroleum, Oils, and Lubricants (AVPOL). Prior to 30 September 1993, funding for AVPOL associated with the Air Force flying hour program came from a centrally managed allotment (CMA) at HQ USAF. Beginning FY 1994, the Air Force decentralized this account and transferred control to MAJCOMs and base levels. The move intended to encourage a reduction in fuel consumption through greater cost visibility. With funding decentralized, bases will, purportedly, have the flexibility to reprogram savings realized from local conservation efforts. The Air Force also believed this effort would enable users to develop fuel consumption rates which were more accurate by basing them on actual wing consumption and flying profiles.[57]

Prior to decentralization, flying units received AVPOL funds from a DBOF account. The Defense Finance and Accounting Service - Denver Center (DFAS-DE) collected AVPOL funds from the CMA at HQ USAF. Under the decentralized process, the DFAS-DE will bill the flying unit instead of HQ USAF.[58]

The decentralization of AVPOL faced problems during its implementation, such as speed and reliability of inputting data into the accounting system. Lack of an integrated system to account for fuel transactions also complicated matters. Currently, fuel transactions are recorded in Fuels Automated Management System-A (FAMS-A), FAMS-B, the Standard Base Supply System (SBSS), and the Accounting and Finance System. Another problem occurred when performing fueling off-station because of the manual recording of tail numbers and base identifiers into the system.[59]

Literature Review and Background Summary

To analyze any process or system interested parties must understand the environment in which it functions. This chapter provided a short history and overview of the environment in which the Air Force financial process operates as described in current defense financial management literature. The process entails complex procedures, centralized control, limited flexibility, and an accelerating rate of change. Each of these elements provides an opportunity for chaotic budget operations.

Two interesting issues surfaced during the examination of recent financial management changes experienced by DoD. The first was DoD's goal to identify costs back to the users and to allow for the creation of efficiencies. The second was that change often occurred without the proper mechanisms in place for it to operate effectively. The following chapters on methodology, data analysis, and conclusions further illustrate these negative phenomena and their impacts.

Chapter 3

Methodology

Overview

This chapter describes the development of the Survey Plan which consists of the Data Collection, the Data Reduction and Reformatting, and the Data Analysis sections.[60] Additionally, the final section documents issues of validity and reliability and their treatment by this study.

The research answered the two-level question: Do USAF installation-level commanders perceive unnecessary and counterproductive chaos while executing their annual budgets? If so, have recent decentralization endeavors helped or hindered local command efforts to cope with budget execution? The subjective nature of the topic dictated that only the perceptions of subject matter experts could provide useful answers to these questions. Therefore, the research team constructed and sent a survey instrument to USAF installation commanders and comptrollers, as well as MAJCOM comptrollers.

The survey package consisted of a cover letter signed by the Deputy Assistant Secretary of the Air Force (Budget), a privacy act statement, six demographical questions, 21 multiple-response statements/questions requiring answers on a 5-answer Likert scale between Strongly Disagree and Strongly Agree, and four questions requiring narrative responses. Appendix A displays a copy of the cover letter and the survey. Although the Likert scale section contained both statements and questions to elicit responses, this document will generically refer to the entries as questions for the remainder of this report for the sake of simplicity.

Throughout this chapter, the discussion references possible sources of bias and its impact on survey data and conclusions. The research identified the seriousness of bias and its potential to distort conclusions. Accordingly, the research took appropriate considerations and measures to eliminate bias to the maximum extent possible.

The following quotations concerning the issue of bias outline the context of the issue and the perspective the research followed.

> We may define bias as *any influence, condition, or set of conditions that singly or together distort the data from what may have been obtained under the conditions of pure chance.* Furthermore, bias is *any influence that may have disturbed the randomness by which the choice of a sample population has been selected.*[61]

> . . . (T)he researcher cannot avoid having data contaminated by bias of one sort or another. What is inexcusable, however, is for the researcher to fail to acknowledge the likelihood of biased data or to fail to recognize the possibility of bias in the study. Formulating conclusions about the data without acknowledging the effect that bias may have had in distorting them is naive, and is an immature approach to serious research.[62]

Survey Plan

The research team refined the research question from the impact of decentralization on assumed budget chaos to the present two-part question: Does unnecessary chaos exist in installation-level budget execution? If so, does it result from recent decentralization efforts? After subsequent determination of the need for a survey instrument, they prepared a Survey Plan and its subordinate components in accordance with the Air University (AU) Sampling and Surveying Handbook. "The purpose of the survey plan is to ensure that the survey results will provide sufficient data to provide an answer (solution) to the problem you are investigating."[63]

Data Collection Plan. "The purpose of the data collection plan is to ensure that proper data are collected in the right amounts."[64] Within this plan, the research team determined the target group and developed the survey.

As mentioned, many fiscal decentralization policies originated within the past few years. As such, limited data exist from which to draw adequate conclusions regarding their impact on mission execution. Generating original data presented the only viable source for information. To generate original data reflecting expert opinion required resolution of two questions. What target audience could provide such perceptions? What data collection method would suffice?

One of the primary purposes of decentralization policies is to provide field commanders added authority, responsibility, and insight in executing their budgets. Therefore, current commanders (as of December 1994) were the most logical choice for targeting responses. They would be in the best position to provide the clearest portrayal of the installation fiscal environment.

Installation comptrollers were also a logical target group. Comptrollers, by the very nature of their professional training and positions, could provide the most technically accurate estimate of the installation-level budget environment. Experienced comptrollers could also provide responses based on a longer corporate memory of previously centralized fiscal policies and, therefore, provide responses from a different perspective than current commanders. Finally, MAJCOM comptrollers merited consideration as a way to provide broader-based, command-wide insights.

Once it was determined which population base to solicit for perceptions, the team investigated the necessary sample size. Because the Air Force operates numerous

missions and programs from varied fiscal accounts and appropriations, the presence of chaos in the execution process and any part played by decentralization could vary widely among installations. Therefore, the team chose to gather data from every major installation and all MAJCOMs, a total of 119 commanders and 112 comptrollers, to gain the most accurate assessment possible.

Once target sample size was established, the issue of how to conduct the survey was determined. The primary objective was to obtain the most comprehensive, unbiased data with the time and resources available. Various methods were considered to include personal interviews, telephone interviews, combinations of written surveys and interviews (for detailed narrative, opinion based responses), electronic surveys via computers, and written surveys. The sample, indeed, the population base in this research effort, consists of 231 contacts.

The limited Air Command and Staff College (ACSC) resources available for gathering data, sample participant's geographical separation, and the limited time of commanders and comptrollers to respond precluded methods requiring personal contact. Additionally, technical uncertainties associated with electronic collection (i.e., lack of common computer software available at each target location) made this choice unfeasible. Therefore, the team identified a written survey as the most effective and efficient means to obtain the required data.

The technical definition for the resulting survey instrument was a descriptive or normative survey, which ". . . looks with intense accuracy at the phenomena of the moment and then describes precisely what the researcher sees. . . ."[65] This instrument adhered to descriptive survey characteristics. [66]

Written surveys, or questionnaires, have advantages over other survey methods such as conducting an interview. These include lower cost, better samples, standardization, and respondent anonymity.[67] No need exists to train interviewers. Large groups can respond to questionnaires simultaneously. A greater potential of raw number of respondents assets by a greater survey mailing. The low cost made this possible. The information provided to each respondent is exactly the same and there is no potential for bias from or to the interviewer, resulting in greater standardization. Lastly, ". . . most surveyors believe the respondent will answer a questionnaire more frankly than he would answer an interviewer, because of a greater feeling of anonymity."[68]

However, the questionnaires also have some disadvantages. These include non-returns, misinterpretation, and reduced validity. Non-returns are questionnaires or individual questions that are not answered by the people to whom they were sent.

> . . . (T)he important point about these low response rates is not the reduced size of the sample, which could easily be overcome by sending out more questionnaires, but the possibility of bias. Nonresponse is not a random process; it has its own determinants, which vary from survey to survey.[69]

Misinterpretation simply means the respondent did not understand the question the way the surveyor intended. Lastly, the team could find no reference to a method to determine if the respondent answered the questions himself, or if he answered them truthfully, thus tainting the potential validity of a response.

> The secret in preparing a survey questionnaire is to take advantage of the strengths of questionnaires (lower costs, more representative samples, standardization, privacy) while minimizing the number of nonreturns, misinterpretations, and validity problems.[70]

With these principles in mind, the AU Sampling and Surveying Handbook tips was used to construct the survey.[71] In addition to adhering to these tips, the survey attempted

to consider the following: question clarity, ease of eventual data compilation and analysis, grammatical correctness, time required for participants to complete, and the relationship of questions to research intent. Keeping the survey to one page (front and back) became a high priority because of the time-constraining positions of the desired respondents. Time is a precious commodity for commanders and comptrollers. A survey of greater length might have increased non-responses.

Survey development entailed an iterative process, drawing on the experiences of AFMPC Military Personnel Survey Office (AFMPC/DPMYAS, Randolph AFB TX), the Air University Survey Control Office (HQ AU/XOE, Maxwell AFB AL), and each member of the research team. The team created a comprehensive, straightforward, unbiased survey (with an Air Force survey control number) designed to provide data in sufficient detail.

The survey included four parts. The first was a purpose statement designed to explain the research focus and provide a visual reminder during survey completion. The second part allowed collection of demographic data from the participants. Responses to these questions allowed insight into each survey participant's fiscal experience and breath of responsibility. However, the team used only that data identifying the respondent as a commander or comptroller for this study. Sorting data by experience level, or similar discriminators exceeded the time constraints of this study. However, the data exists as a baseline for further analysis.

The third part contained twenty-one questions. Each participant was asked to provide a numerical response on a Likert scale from one to five. The numerical answers corresponded to a level of agreement ranging from 1-Strongly Disagree to 5-Strongly

Agree. These numerical responses enabled analysis via readily available and widely used computer software statistical programs. To minimize potential biases of predominantly positive responses or predominantly negative responses, the survey questions were constructed to provoke a combination of positive and negative impacts and opinions.

The final survey part provided an optional opportunity to amplify issues of concern. It included four narrative-response questions concerning fiscal decentralization and innovation. Although the responses to these questions would vary in length, substance, and pertinence to the stated research question, the intent was to glean any additional insights possible from the respondents' unique experiences.

Other aspects of the survey merit mention. Quality paper, self-addressed/stamped return envelopes, a survey control number, assured confidentiality, and transmittal under a supportive cover letter from the Air Force Deputy Assistant Secretary (Budget) improved the environment for a quality survey and encouragement of respondent cooperation. Although the above attention to detail on the survey mechanics may not have guaranteed quality responses, omission would surely reduce the quality and number of responses. This could have produced the cascading effect of fewer completed surveys returned and/or a greater percentage of surveys completed just to fill-the-square without adequate introspection.

To review, "(t)he purpose of the data collection plan is to ensure that proper data are collected in the right amounts."[72] The target group was the entire population of current MAJCOM and installation-level comptrollers and all installation commanders as of December 1994. Proper data requires an unbiased sample of the appropriate groups of individuals. Right amounts means a sufficiently large sample group. Since the entire

population of current installation commanders and installation-level and MAJCOM comptrollers was chosen as the sample base, neither requirement (proper data nor right amounts) was compromised by selection, nor did the randomness of the selected sample pose an issue. Also, the sample represented the population as governed by two conditions: every member in the population had an equal opportunity of being selected for the survey (equality); and the selection of one member of the population had no influence on selection of other members (independence).[73]

The potential of non-respondents, those persons who did not answer the survey was anticipated. When inferring about a population from a sample, a certain amount of risk is involved, as specified by the confidence level and the precision (or reliability) range.[74] Although the entire population of installation commanders, and installation-level and MAJCOM comptrollers received surveys, not everyone responded. Therefore, to calculate the number of respondents required to ensure a proper sample size and enable population inferences from the sample to be made, with a particular confidence level, the following statistical equation for Chi-Square determination was employed as appropriate for reporting results ". . . in a variety of ways. . . ."[75]

$$n = \frac{((NZ^2) * .25)}{((d^2 * (N-1)) + (Z^2 * .25))} \qquad (1)$$

where

n = sample size required
N = number of people in the population
d = precision level (5% - .05, 10% - .10)
Z = number of standard deviation units of the sampling distribution corresponding to the desired confidence level

The equation required application to all data groups. Table 1 portrays the data.

Table 1. Sample Size Confidence Level

Group	N= Population	d= Precision Level	Sample Size Req'd (n)/ # of Surveys Returned	Confidence Level (%)
Aggregate	231	.05	145/148	>95
Comptrollers	112	.10	43/66	>90
Commanders	119	.10	44/82	>90
By MAJCOM				
ACC	57	.10	31/42	>90
ACC/CCs	31	.10	22/27	>90
ACC/FMs	26	.15	13/15	>85
AFSPC	16	.20	7/7	80
AFSPC/CCs	6	.20	4/4	80
AFSPC/FMs	10	.20	6/3	<80
PACAF	22	.15	12/13	>85
PACAF/CCs	12	.10	9/10	>85
PACAF/FMs	10	.20	6/3	<80
AETC	33	.10	23/23	90
AETC/CCs	18	.15	11/11	85
AETC/FMs	15	.15	10/12	>85
AMC	27	.10	20/20	90
AMC/CCs	14	.15	9/10	>85
AMC/FMs	13	.15	9/10	>85
AFMC	42	.15	15/24	>85
AFMC/CCs	22	.20	7/11	>80
AFMC/FMs	20	.15	11/13	>85
USAFE	29	.15	14/14	85
USAFE/CCs	13	.20	6/6	80
USAFE/FMs	16	.20	7/8	>80
OTHER	5	.001	5/5	99.9
OTHER CCs	3	.001	3/3	99.9
OTHER FMs	2	.001	2/2	99.9

FM represents comptrollers
CC represents commanders
OTHER includes USAF, AIA, AFDW, AFSOC, USAFA

For example, in the case of N = 112 comptrollers, the n values required 43 to achieve a 90% confidence level. They returned 66. For the commanders (N = 119 commanders), the n values required 44 to achieve a 90% confidence level. They returned 82. This means, based on the number of returns, the research team can be 90% confident that the respondents are representative of the group as a whole. The FM group's return of 66 of 112 surveys and the commander's return of 82 of 119 surveys, did not satisfy the next higher confidence level of 95%.

Looking strictly at the equations, the number of returned surveys allowed the team to draw conclusions from the survey group and apply them to the population as a whole with the confidence intervals indicated. At 95%, we can confidently infer about the population from the sample. At the lower levels, 90% for example, our confidence decreases proportionately, primarily due to the possibility of some type of bias. When conducting a survey, bias may result from: non-randomness of the non-respondents, misinterpretation of the questions, and untruthful answers.

Regarding the non-randomness of non-respondents, no method exists to measure this bias. The only action possible is to reduce the number of non-respondents.[76] Reduction methods include follow-up letters, high-level sponsorship, constructing an attractive, simple, easy to read, short questionnaire, and motivating or inducing the person to reply.[77] Team members made every effort to minimize the non-respondent rate. Follow-up phone calls; capturing the highest sponsorship the Deputy Assistant Secretary of the Air Force (Budget); crafting an easy, motivating, clear, and concise questionnaire; and promising results of the research to interested personnel all aided in the research effort.

The second possible bias source is misinterpretation of questions.[78] To minimize this type of bias, three team members constructed the survey, pilot-tested the remaining members, and received reviews by the AU and AFMPC Survey offices. The survey offices reviewed the instrument for bias, applicability to the target groups, clear and concise questions, and value of results compared to time required for completion by the target group and confirmed the appropriateness and quality of the team's approach.

The third source of bias is the possibility of untruthful answers.[79] To limit this type of bias, the team introduced reverse-worded questions and obtained a high-level, motivational cover letter to extract the greatest possible truth in responses. Although the AU Handbook recommends closed-end rather than open-end questions,[80] the team also included voluntary open-ended questions for perception verification and to obtain additional insights.

Voluntary responses to open-end questions present a double-edged sword in this case. On the positive side, the additional information is valuable and helps to confirm the data from the multiple-response, closed-end questions. However, because volunteer answers create bias in a survey, due to the proven characteristics of a volunteer, the team is not able to generalize about the population from the information received on the open-ended questions.[81] As such the study makes no assessment of the optional, narrative response, but provides them for review by interested parties at Appendix G.

Data Reduction and Reformatting Plan. The second part of the Survey Plan is the Data Reduction and Reformatting Plan. "The purpose of the data reduction and reformatting plan is to identify up front and to decrease as much as possible the amount of data handling (reduction and reformatting) you will have to do."[82] The team followed the

AU Handbook procedures for gathering the data for the inferences and included open-end questions as a means to help confirm inputs and interpretations. Along these lines, the research utilized the commercial software packages DBASE IV, Excel, Powerpoint, and Winword to manage the data. All data, demographic information, Likert scale, and open-end questions were extracted directly from the survey instrument for input into DBASE IV and conversion into an ASCII file. The ASCII file import into Excel allowed for the Chi-Square test, Powerpoint for graph construction, and Winword for presentation.

Analysis Plan. The third part of the Survey Plan is the Analysis Plan. ". . . (A)n analysis plan ensures that the information produced by the analysis adequately addresses the originally stated hypotheses, objectives, or questions."[83] Because Likert scale surveys yield ordinal data, the research analyzed and presented the data by categorical percentages and to compare the responses using the non-parametric Chi-Square test as appropriate for ordinal data. The following quote applies:

> *Ordinal or ranking scales* involve a level of measurement in which objects in various categories of a scale stand in some kind of *relation* to the categories. Given a group of equivalence classes, . . . (i)f the relation *greater than* holds for all pairs of classes so that a complete rank ordering of classes arises, we have an ordinal scale. . . .[84]

In this survey, a relationship exists between all possible responses (lowest,(1), to highest, (5)) but no specific distance exists between the responses as would occur with interval scales. In other words, the distance between Strongly Disagree and Disagree may be larger or smaller, to any given respondent, than the distance between Disagree and Neutral. It is possible to anchor ordinal data to produce exact distances between the responses,[85] but this process proved unnecessary for the data analysis the team chose to perform. Additionally, the team could not ascertain the anchoring method from any

available research sources. Analysis conducted on ordinal data remains limited as compared with interval or ratio data. Common statistical calculations such as the mean and standard deviation are not appropriate.

"The proper descriptive analysis for nominal or ordinal data is to report frequencies (or percentages) of responses per category. . . . Such a report is very easy to interpret, and provides accurate, useful data for decision-makers."[86] For these reasons, data collected from the survey were first divided between two major groups: commanders and comptrollers. This comparison allows an assessment of whether respondent answers vary because of the position held. One might intuitively estimate a difference in perspectives between commanders and comptrollers. Would such a comparison demonstrate a difference between commanders, ostensibly more attuned to mission and people requirements, and comptrollers, perhaps more attuned to a focused attention on the financial management process and system? Chapter 4 presents results of the commander/comptroller comparison, as well as overall perceptions regarding each survey question.

To normalize the graphs found in Chapter 4, team members calculated the percentages of respondents answering in each of the five Likert scale choices. This presentation allows a quick and accurate review of the responses and an ability to glean important information from the graphs.

"Some surveyors are also interested in determining if responses from different groups of respondents are statistically different or not. . . .To answer these types of questions, surveyors must use a class of statistics known as inferential statistics."[87] For ordinal data, the inferential statistics are called non-parametric, which do not assume or

require qualifications about the shape of the population. "On the non-parametric side, one should use a *Chi-Square test* if the data are in the form of frequencies or counts within categories. . . ."[88] For this research, Chi-Square tests comparing commanders and comptrollers determined if a statistically significant difference existed between their responses to each question. The Chi-Square test compares the actual responses with those that would be expected if there were no significant difference between the groups.[89] A more technical explanation of Chi-Square follows.

> If an experiment has only two possible outcomes, . . . the normal distribution can be used to determine whether the observed frequencies of these two events depart significantly from the expected frequencies. Whenever more than two events, say k events, can occur, the normal distribution no longer can be applied to test for a possible significant difference between the observed and expected frequencies.
>
> If we are considering more than two events, we must first define a quantity that measures the discrepancy between the k observed frequencies $o_1, o_2, \ldots, o_k$ and their corresponding expected frequencies $e_1, e_2, \ldots, e_k$. This statistic, called chi-square, is defined as:

$$\chi^2 = \Sigma_{(\text{from } i=1 \text{ to } k)} \frac{(o_i - e_i)^2}{e_i} \quad (2)$$

[90]

This research used a contingency table, *j rows by k columns.* The point of interest was to determine if a relationship existed between the two criteria of classification or if they were independent, a hypothesis of independence of the two criteria. The null hypothesis (H_0) in each case, all comparisons of commanders and comptrollers, would be zero ($H_0 = 0$).

> The null hypothesis postulates that there is no statistically significant difference between phenomena that occur by pure chance and the statistically evaluated behavior of the data as they have been observed by the researcher. If a difference does occur, and the magnitude of that difference is such as to exceed the possibility of its having been caused by random error or pure chance, then we conclude that some intervening

> variable aside from the fortuitousness of nature is energizing the data. In consequence, we reject the null hypothesis. It is this comparison of observed data with expected results of normative values that we call . . . *testing the null hypothesis.*[91]

> Perhaps the most commonly used nonparametric test, the χ^2 test is generally used in causal comparative studies. We also employ χ^2 in instances where we have a comparison between observed and theoretical frequencies or in testing the mathematical fit of a frequency curve to an observed frequency distribution. Chi-square is applicable when we have two variables from independent samples, each of which is categorized in two ways. It is likewise valuable in analyzing data that are expressed as frequencies rather than as measurements. . . . For frequency evaluation in certain research instances, χ^2 is probably the most appropriate statistical technique.[92]

Comparing the calculated difference between the actual and the expected values of respondent data yields an insight to that which would occur naturally or randomly. If the difference exceeds the random difference under the conditions specified, degrees of freedom and confidence level, the difference assumes statistical significance. The results of these tests are presented in Chapter 4 and the calculations are shown in Appendix B.

Finally, the team sorted the responses by MAJCOM. These results appear in Appendix C only as additional information for the interested reader. Because of the small sizes of some of the MAJCOM groupings, no tests were conducted to determine if a significant difference existed between these MAJCOM groups. Additionally, the confidence level to infer that the answers provided are representative of the population is limited due to the numbers of non-respondents (See Table 1).

Validity and Reliability

Validity. "Validity is concerned with the soundness, the effectiveness of the measuring instrument. . . . Does it, in fact measure what it is supposed to measure? How

well, how comprehensively, how accurately does it measure it?"[93] When assessing validity, six common types exist: Face Validity, Criterion Validity, Content Validity, Construct Validity, Internal Validity and External Validity.[94]

Face validity asks two questions. "(1) Is the instrument measuring what it is supposed to measure? (2) Is the sample being measured adequate to be representative of the behavior or trait being measured?"[95] Regarding the first question, the survey measured perceptions of commanders and comptrollers regarding budget execution chaos and the impact of decentralization. As stated previously, to ensure the survey captured the correct perceptions, three members from the research team drafted the survey, then pilot tested it on the remaining six teams members, two of whom have comptroller backgrounds. Additionally, the AU and AFMPC survey offices reviewed the instrument for applicability and potential bias. After the pilot-test and reviews, the team added, deleted and refined questions to enhance readability and clarity and to obtain better information.

Regarding the second face validity question, sample representativeness, the research effort attempted to sample 100% of the current commanders and current installation-level and MAJCOM comptrollers. Responses for each group allowed inference conclusions from the sample response group to the population at a 95% confidence level.

Criterion validity "usually employs two measures of validity; the second, as a criterion, checks against the accuracy of the first measure."[96] In this survey, open-ended questions were employed to confirm and support interpretation of the scaled questions.

Content validity is similar to face validity. It answers the question, "Do the questions asked accurately elicit the information sought?"[97] Whereas face validity assesses the instrument itself and the population, content validity addresses the questions on the instrument. As stated earlier, question design sought accuracy and received pilot-testing and authoritative Air Force review for bias.

"A construct is any concept, such as honesty, that cannot be directly observed or isolated. Construct validation is interested in the degree to which the construct itself is actually measured."[98] This validity type did not apply because this survey did not measure a construct.

Internal validity constitutes the bias-free formation of conclusions in view of the data. It attempts to be sure that the changes in the dependent variable result from the influence of an independent variable rather than research design."[99] The research intended to elicit responses from the surveyed personnel which reflected perceptions uninfluenced by information the survey provided. To this end, AU and AFMPC survey offices reviewed the survey to remove such bias.

"External validity . . . is concerned with the generalizability of the conclusions reached through observation of a sample to the universe; or, more simply stated, can the conclusions drawn from a sample be generalized to other cases?"[100] Since the entire population of current comptrollers and commanders received requests to participate and the responses exceeded the required number to infer results to the entire population, the survey results satisfied the requirement for external validity on the number of responses, and when the data remains grouped as a whole, or as subgrouped commanders and

comptrollers. When the data is grouped by MAJCOM, confidence levels vary significantly (Table 1).

Reliability. The following frames the issue of reliability.

> Reliability deals with accuracy. It asks such questions as, 'How accurate is the instrument that is used in making the measurement'. . . Measurement, then, is merely the process of taking data in their raw state and arranging them along some scale of comprehensible values. It provides a means of "seeing" the data in terms of some specific, manageable unit.[101]

The research recognized the survey instrument measured perceptions, which, on the surface, have limited accuracy. However, the design made the responses mutually exclusive, used common terms, and generated results presentable by group to limit erratic responses when generalizing.

In this survey, the research measured opinions of appropriate populations regarding financial management chaos and the impact of decentralization on the ability to accomplish the mission. The instrument measured the opinions through 21 multiple choice questions on a Likert Scale from Strongly Disagree to Strongly Agree and responses to four optional, open-end questions. In other words, the opinions received measurement via the responses and meaning from values of the scale. To make the data useful, the Chi-Square frequency and percentage statistical methods were applied.

Reliability is also concerned with whether or not an independent effort could duplicate the project's results. Any survey deals with responses during a snapshot in time. Therefore, reproducing the exact conditions and respondents would prove impossible. However, this method of survey construction and the statistical testing employed sufficient rigor and explanation to allow process duplication and facilitate follow-on research.

Chapter 4

Data Description and Analysis

Demographic Data

As outlined in Chapter 3, the survey target consisted of two primary groups: current Air Force installation commanders and current installation and MAJCOM comptrollers. The Air Force Military Personnel Center (AFMPC) provided the list of commander's names and mailing addresses. The team mailed 119 surveys and received 82 responses.

The September, 1994, issue of Air Force Comptroller Magazine provided a list of names and addresses of Air Force comptrollers. The team mailed 112 surveys to comptrollers and received 66 responses. All mailings occurred on 20 December 1994 requesting a response by 23 January 1995.

Survey Inputs

Each returned survey received a unique record number and the results were entered from Sections 1 and 2 in a computer database. This process allowed tracking of inputs and ensured confidentiality of respondents. No database entries identify respondents by name or installation. Data entry received triple checking to insure accuracy. Air Command and Staff College (ACSC) received all data base files and surveys for maintenance.

Statistical Analysis

The remaining pages of this chapter portray a statistical analysis of each of the 21 multiple response questions. The pertinent question or statement appears at the top of each figure for ease of referral. The figure for each question is a graphical display of the percentages for each category of agreement or disagreement for commanders as a group, comptrollers as a group, and all respondents as a whole.

The commanders' and comptrollers' data appear as bar graphs. The key defines the appropriate shading (dark for comptrollers, lighter for commanders). A superimposed line chart displays the data for respondents as a whole.

Two paragraphs appear beneath each figure. The first describes inferences objectively drawn from the data without imposing value assessments. This narrative also describes percentages shown on the graphs to help facilitate reading the graphs. The second paragraph describes the results of Chi-Square testing for comparison of the commanders to the comptrollers for each question. This narrative explains whether differences between the two groups are statistically significant for each question.

Interested readers can find other data in the appendices. Appendix B shows Chi-Square data; Appendix C depicts data for individual MAJCOMs; Appendix D reflects a polarity comparison (agree or disagree) by position; Appendix E portrays data for comptrollers and commanders; Appendix F displays the raw data for each record; and Appendix G contains a compilation of all narrative comments responding to the survey's open-end questions.

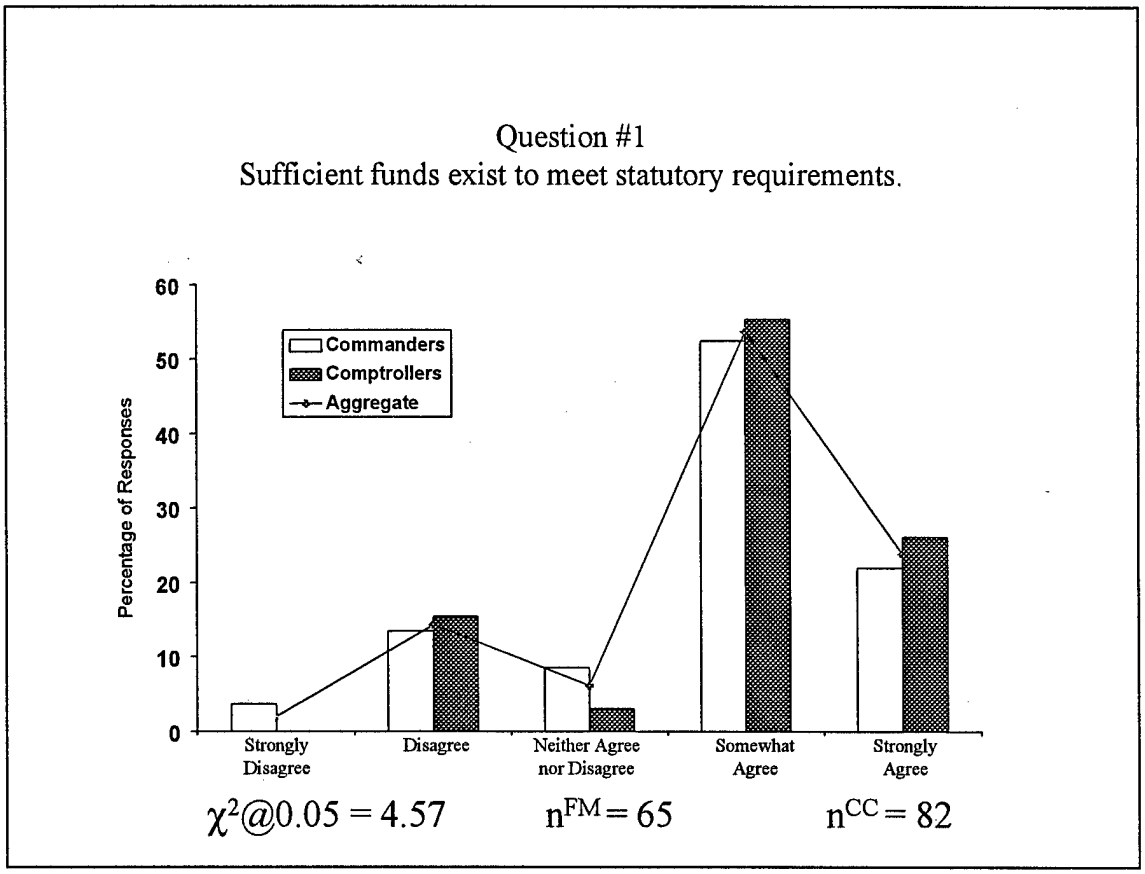

Figure 1. Survey Results for Question 1 (Commanders, Comptrollers & Aggregate)

Observations/Inferences: 78% of respondents agree at least somewhat that sufficient funds exist to meet statutory requirements. 16% disagree at least somewhat. Leadership should direct further research to address why 16% of respondents feel funding for statutory requirements presents a problem. Statutory requirements funding should approach 100%.

Chi-Square Results: The Chi-Square value is 4.57 for Question 1. The probability of this value occurring for a 2 x 5 table ((# of rows - 1) x (# of columns - 1) = 4 degrees of freedom) is 33.4%. The difference between the two groups at a 95% confidence level is not significant ($H_0 = 0$).

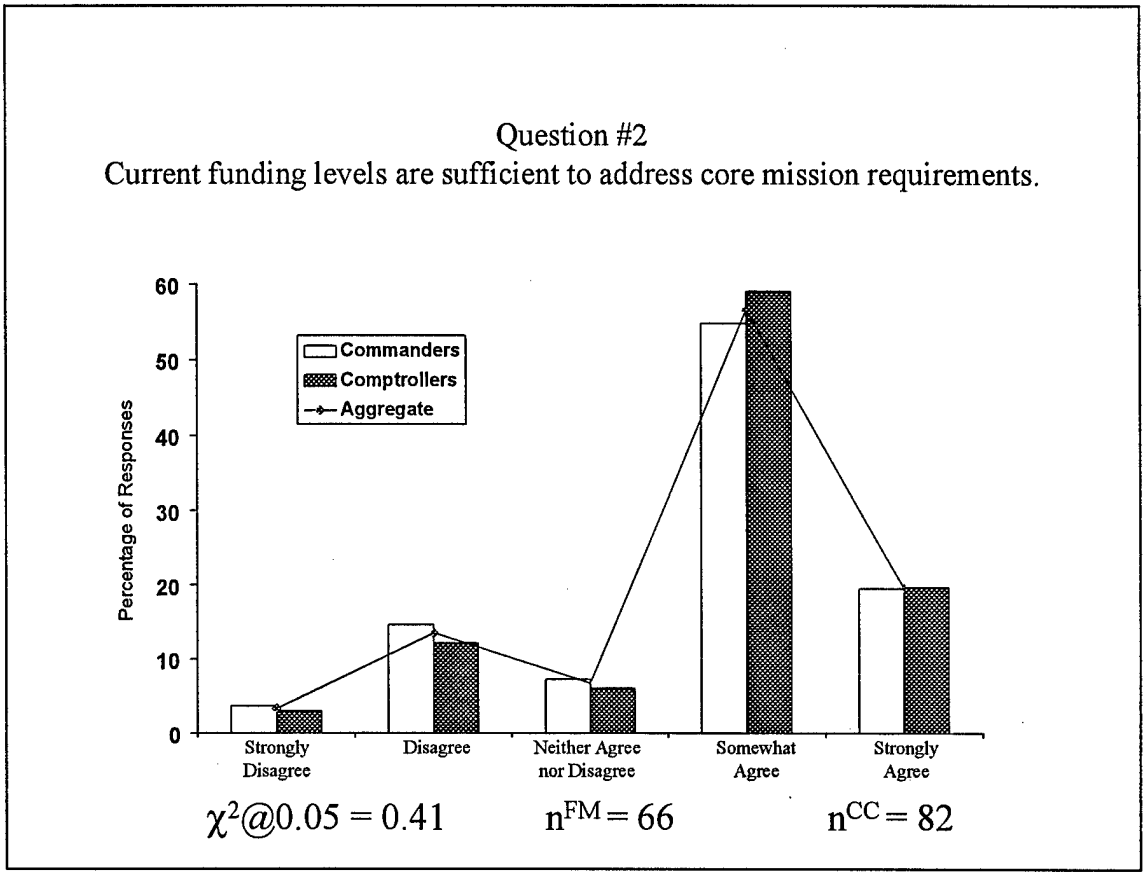

Figure 2. Survey Results for Question 2 (Commanders, Comptrollers & Aggregate)

Observations/Inferences: 76% of respondents agree at least somewhat that sufficient funds exist to meet current core mission requirements. 17% disagree at least somewhat. Leadership should direct further research to address why 17% of respondents feel funding for current core mission requirements presents a problem. Core mission requirements are why the Air Force exists.

Chi-Square Results: The Chi-Square value is 0.41 for Question 2. The probability of this value occurring for a 2 x 5 table ((# of rows - 1) x (# of columns - 1) = 4 degrees of freedom) is 98.1%. The difference between the two groups at a 95% confidence level is not significant ($H_0 = 0$).

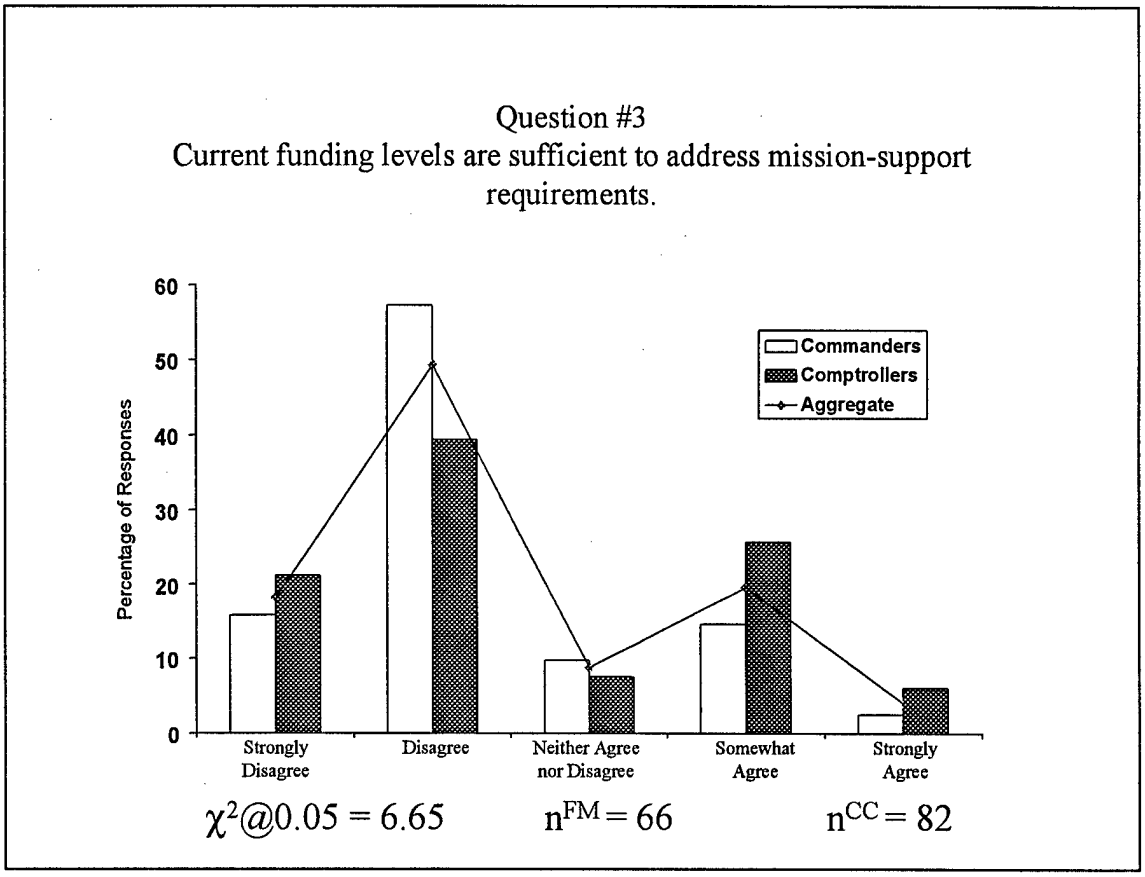

Figure 3. Survey Results for Question 3 (Commanders, Comptrollers & Aggregate)

Observations/Inferences: 24% of respondents agree at least somewhat that sufficient funds exist to address mission support requirements. 68% disagree at least somewhat. This can only be construed as unfavorable. Mission support requirements address the morale and welfare of Air Force personnel, as well as the maintenance of the basing infrastructure.

Chi-Square Results: The Chi-Square value is 6.65 for Question 3. The probability of this value occurring for a 2 x 5 table ((# of rows - 1) x (# of columns - 1) = 4 degrees of freedom) is 15.6%. The difference between the two groups at a 95% confidence level is not significant ($H_0 = 0$).

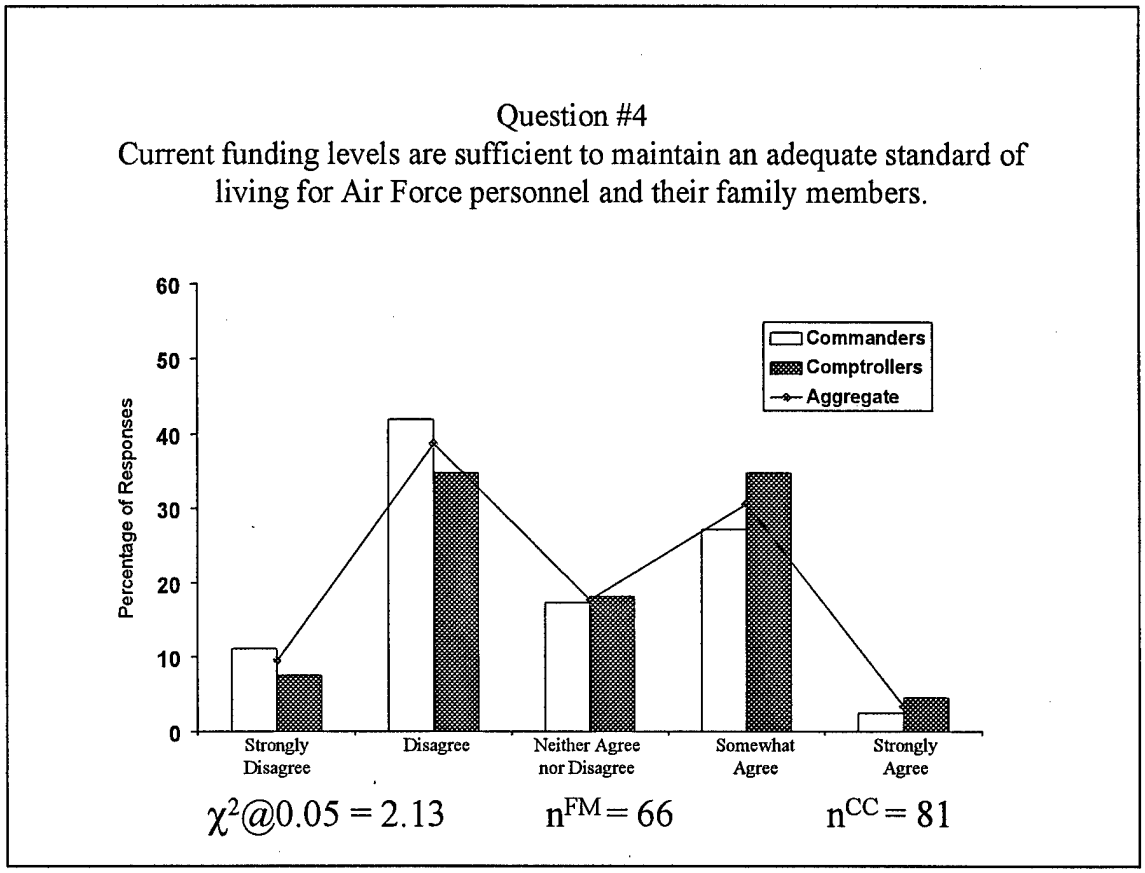

Figure 4. Survey Results for Question 4 (Commanders, Comptrollers & Aggregate)

Observations/Inferences: 34% of respondents agree at least somewhat that sufficient funds exist to maintain an adequate living standard for Air Force personnel and families. 48% disagree at least somewhat. This can only be construed as unfavorable. The percentages are more unfavorable if only the responses of commanders, a group closely attuned to "people" issues, are considered.

Chi-Square Results: The Chi-Square value is 2.13 for Question 4. The probability of this value occurring for a 2 x 5 table ((# of rows - 1) x (# of columns - 1) = 4 degrees of freedom) is 71.1%. The difference between the two groups at a 95% confidence level is not significant ($H_0 = 0$).

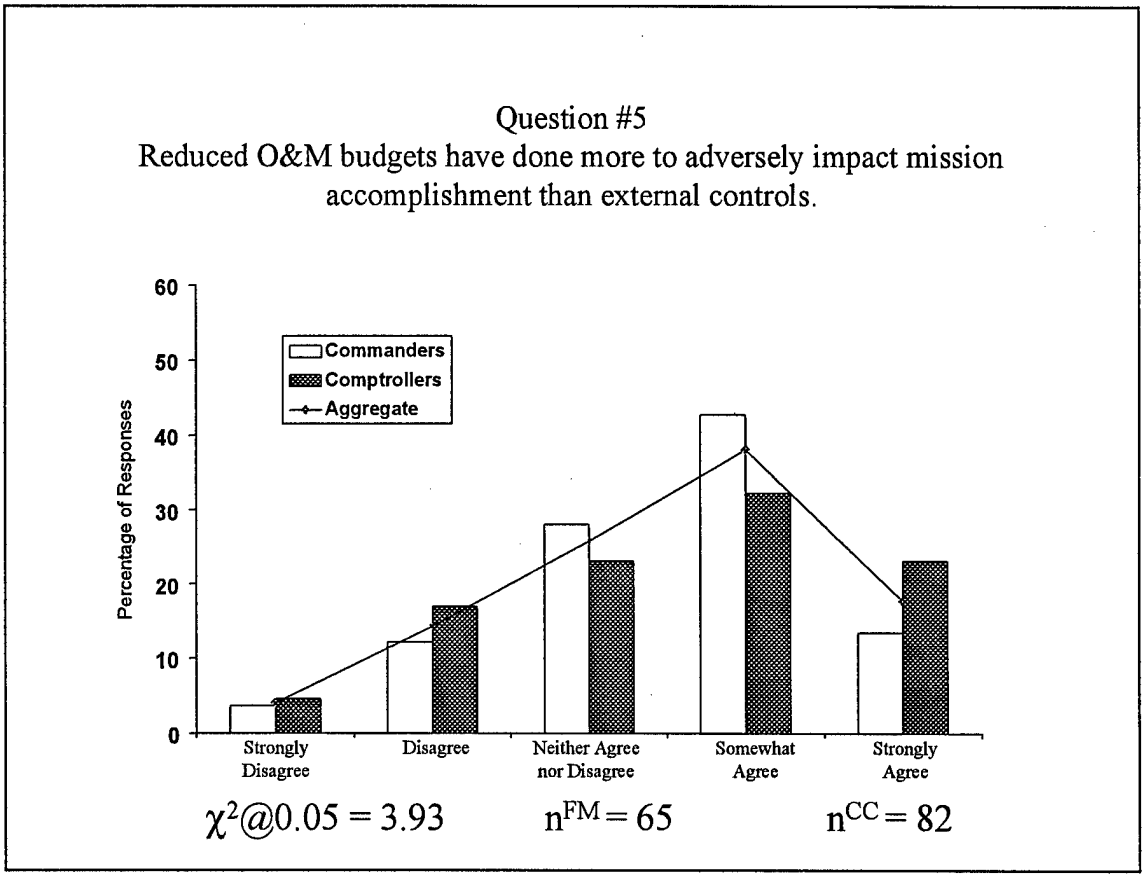

Figure 5. Survey Results for Question 5 (Commanders, Comptrollers & Aggregate)

Observations/Inferences: 56% of respondents agree at least somewhat that operations and maintenance (O&M) budget reductions have proved more adverse than external controls on how money is spent. 18% disagree at least somewhat. These data my indicate actual budget cuts are greater mission obstacles than structural constraints or changes.

Chi-Square Results: The Chi-Square value is 3.93 for Question 5. The probability of this value occurring for a 2 x 5 table ((# of rows - 1) x (# of columns - 1) = 4 degrees of freedom) is 41.5%. The difference between the two groups at a 95% confidence level is not significant ($H_0 = 0$).

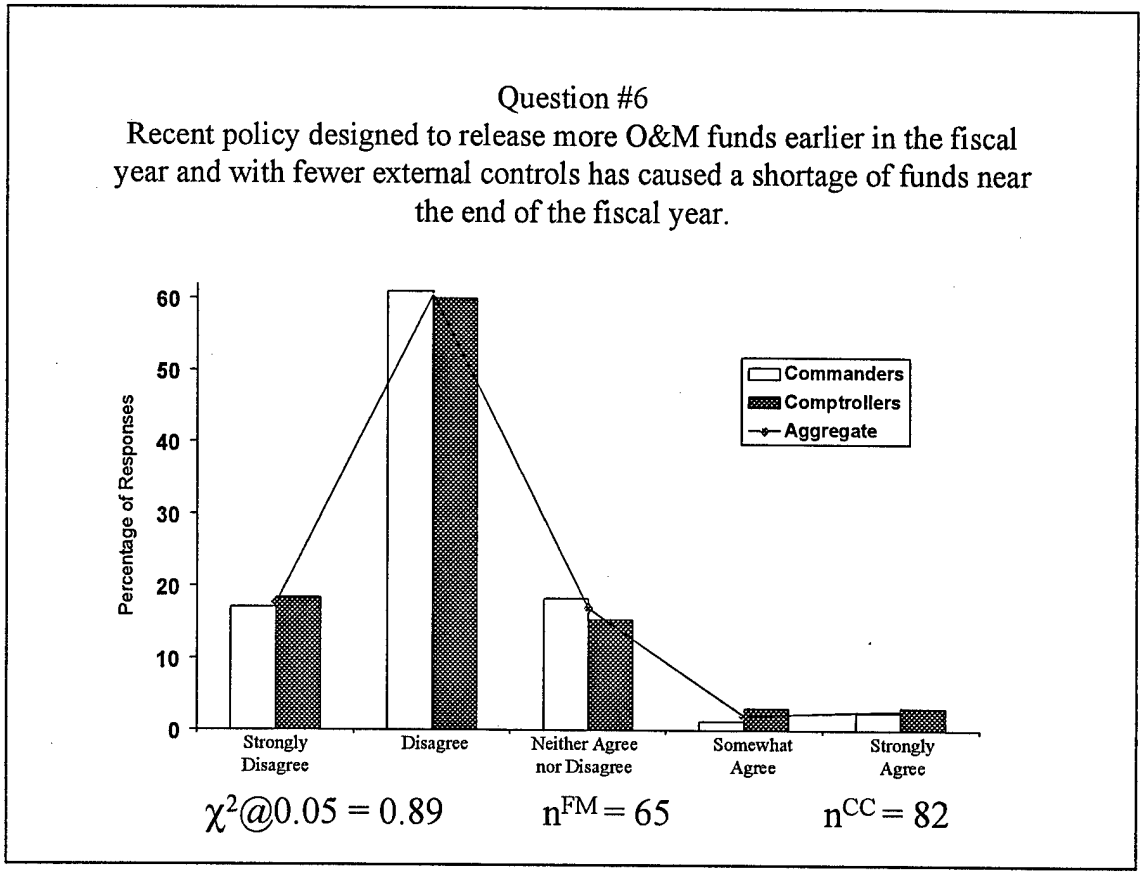

Figure 6. Survey Results for Question 6 (Commanders, Comptrollers & Aggregate)

Observations/Inferences: 5% of respondents agree at least somewhat that earlier release of O&M money has caused end-year shortages. 78% disagree at least somewhat. These data may indicate significant approval by wing-level leadership of this process change.

Chi-Square Results: The Chi-Square value is 0.89 for Question 6. The probability of this value occurring for a 2 x 5 table ((# of rows - 1) x (# of columns - 1) = 4 degrees of freedom) is 92.6%. The difference between the two groups at a 95% confidence level is not significant ($H_0 = 0$).

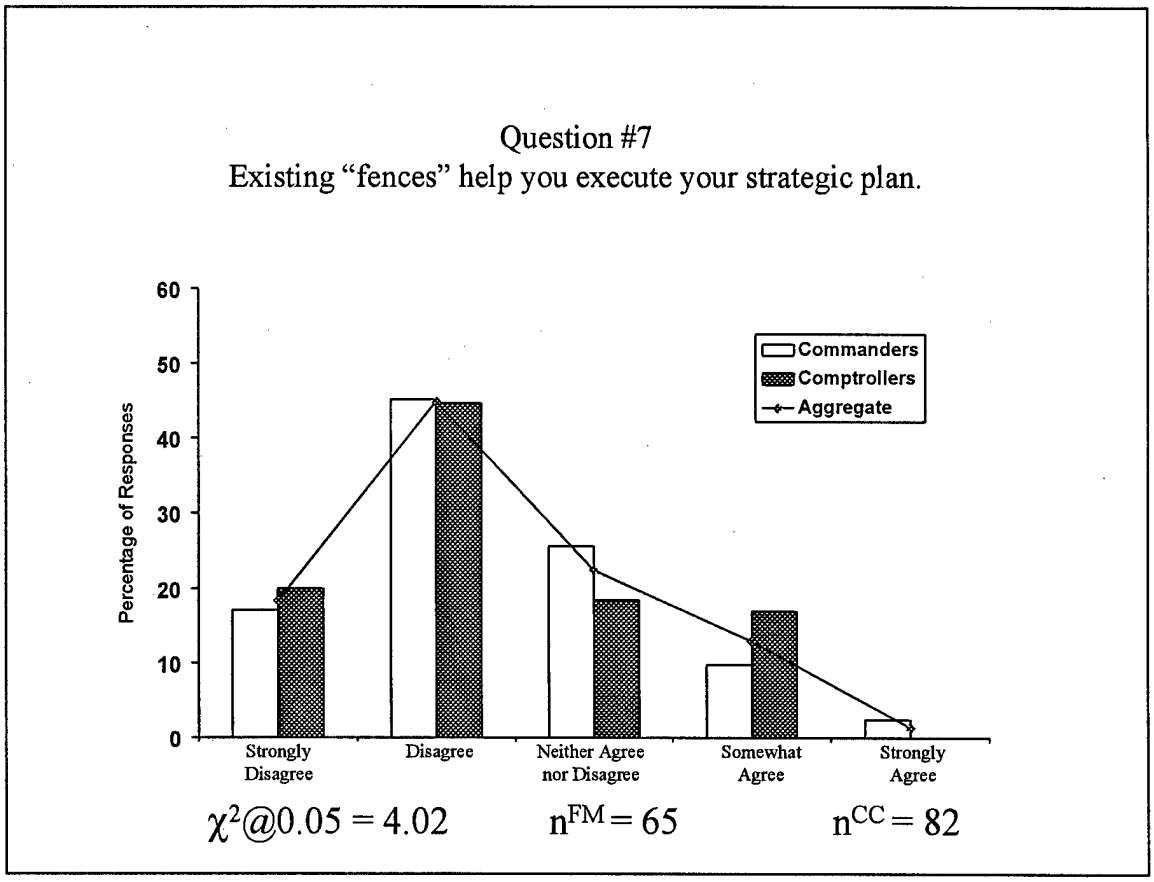

Figure 7. Survey Results for Question 7 (Commanders, Comptrollers & Aggregate)

Observations/Inferences: 14% of respondents agree at least somewhat that "fencing" money is helpful. 63% disagree at least somewhat. These data indicate significant disapproval by wing-level leadership of using funding fences. However, because some fences originate in statute or executive order, few obvious alternatives appear available.

Chi-Square Results: The Chi-Square value is 4.02 for Question 7. The probability of this value occurring for a 2 x 5 table ((# of rows - 1) x (# of columns - 1) = 4 degrees of freedom) is 40.3%. The difference between the two groups at a 95% confidence level is not significant ($H_0 = 0$).

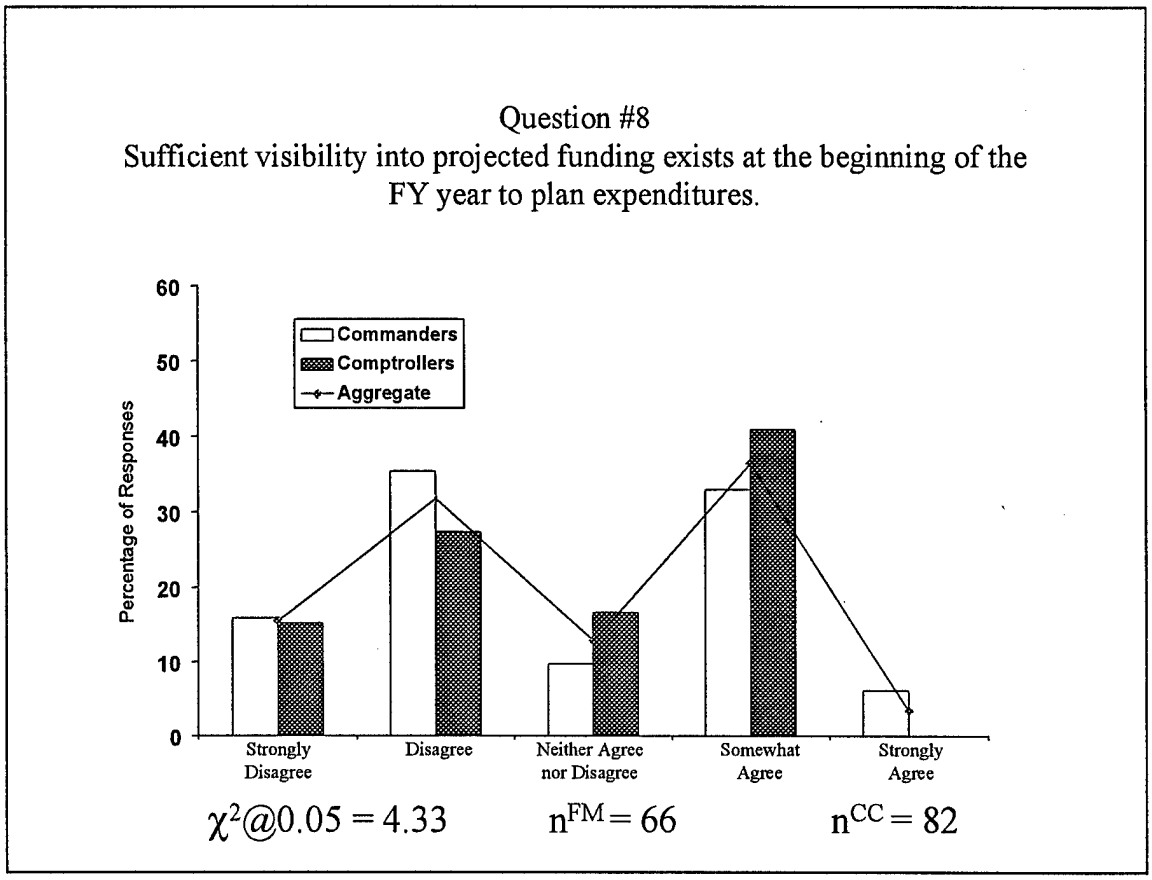

Figure 8. Survey Results for Question 8 (Commanders, Comptrollers & Aggregate)

Observations/Inferences: 40% of respondents agree at least somewhat that sufficient funding visibility exists at the beginning of the fiscal year to permit adequate planning. 47% disagree at least somewhat. Since nearly half feel they are denied sufficient planning visibility, senior leadership should research methods to correct what seems an unnecessary structural obstacle to effective budget execution.

Chi-Square Results: The Chi-Square value is 4.33 for Question 8. The probability of this value occurring for a 2 x 5 table ((# of rows - 1) x (# of columns - 1) = 4 degrees of freedom) is 36.3%. The difference between the two groups at a 95% confidence level is not significant ($H_0 = 0$).

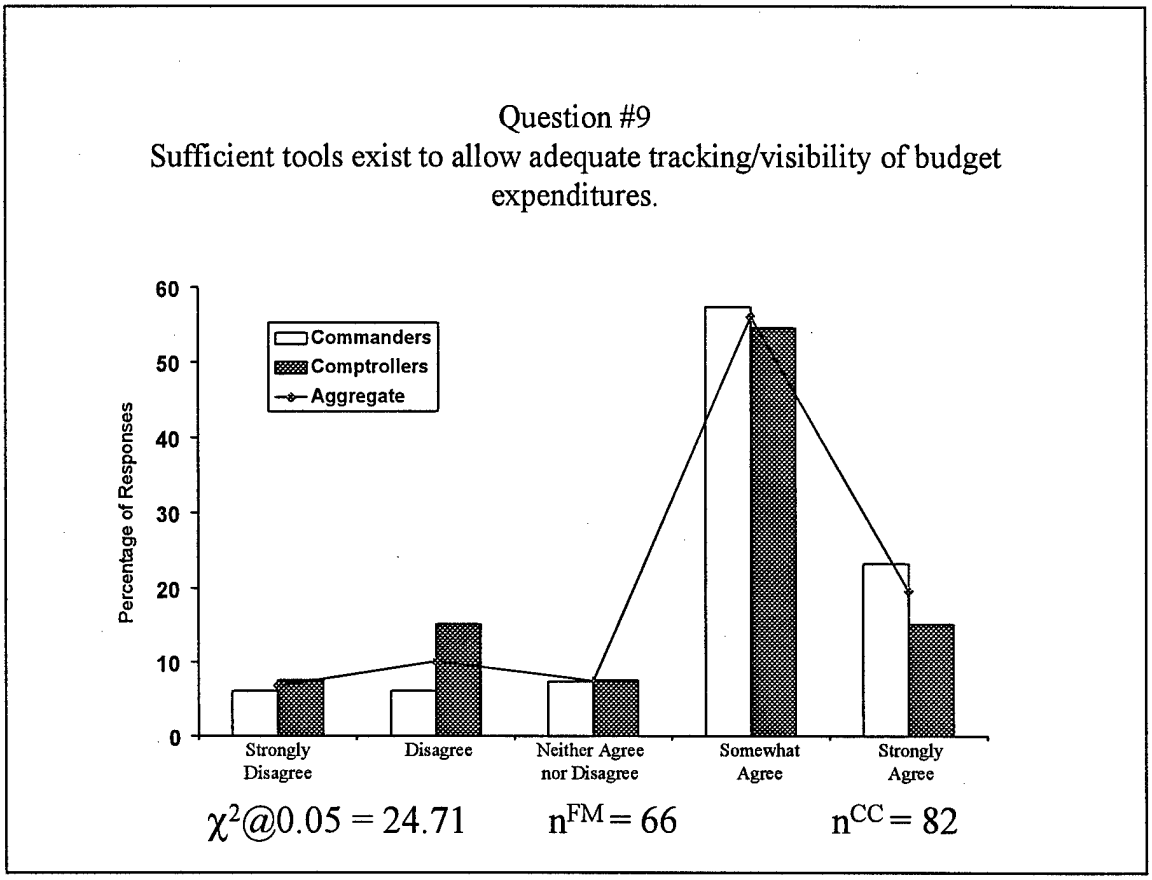

Figure 9. Survey Results for Question 9 (Commanders, Comptrollers & Aggregate)

Observations/Inferences: 76% of respondents agree at least somewhat that sufficient tracking/visibility exists for proper budget tracking. 17% disagree at least somewhat. Because significant support exists for the adequacy of current tracking mechanisms, leadership should research why 17% are dissatisfied. Does a training problem exist? Is the "problem" confined to specific commands or commodities?

Chi-Square Results: The Chi-Square value is 24.71 for Question 9. The probability of this value occurring for a 2 x 5 table ((# of rows - 1) x (# of columns - 1) = 4 degrees of freedom) is 0.0%. The difference between the two groups at a 95% confidence level is significant ($H_0 \neq 0$).

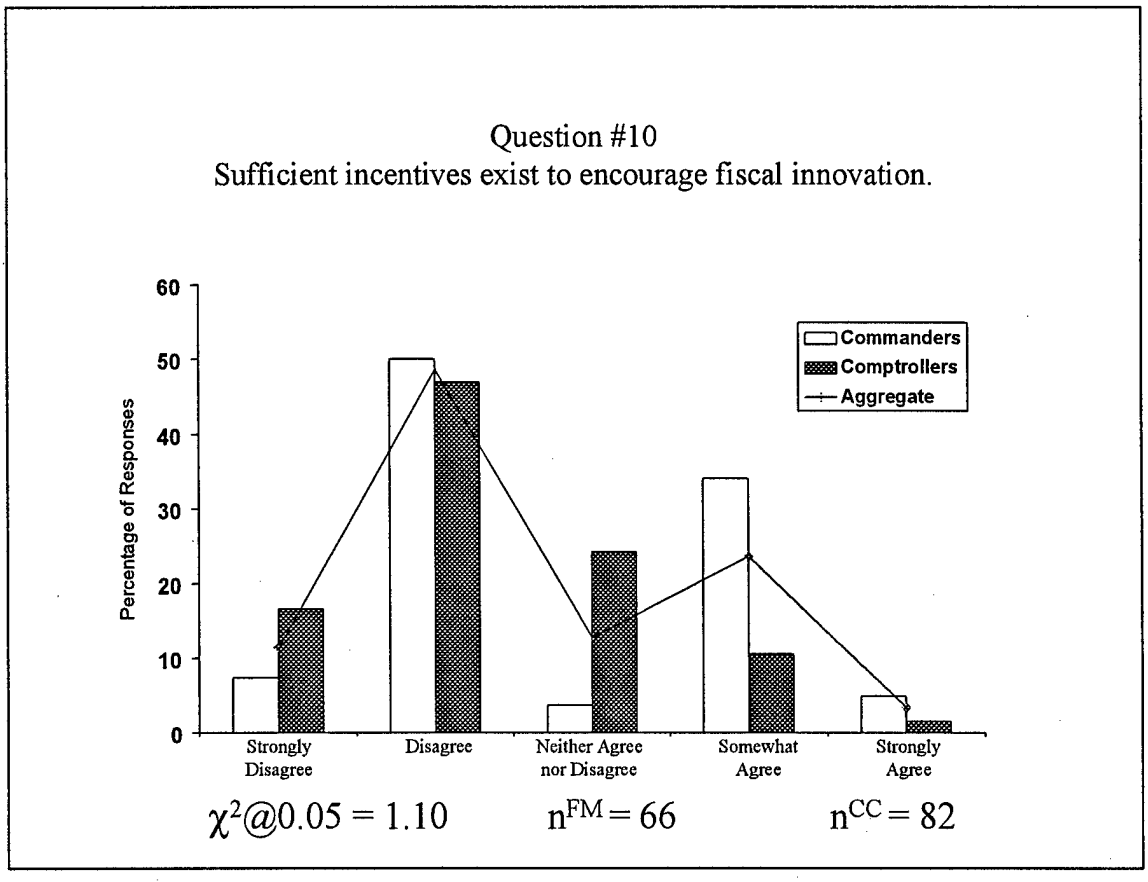

Figure 10. Survey Results for Question 10 (Commanders, Comptrollers & Aggregate)

Observations/Inferences: 27% of respondents agree at least somewhat that sufficient incentives to innovate exist. 60% disagree at least somewhat. These data describe a significant structural problem. Questions 1, 2, and 3 identified funding sufficiency problems, yet the structure apparently fails to provide incentives to help resolve the problems. Leadership should research ways to provide adequate incentives.

Chi-Square Results: The Chi-Square value is 1.10 for Question 10. The probability of this value occurring for a 2 x 5 table ((# of rows - 1) x (# of columns - 1) = 4 degrees of freedom) is 89.4%. The difference between the two groups at a 95% confidence level is not significant ($H_0 = 0$).

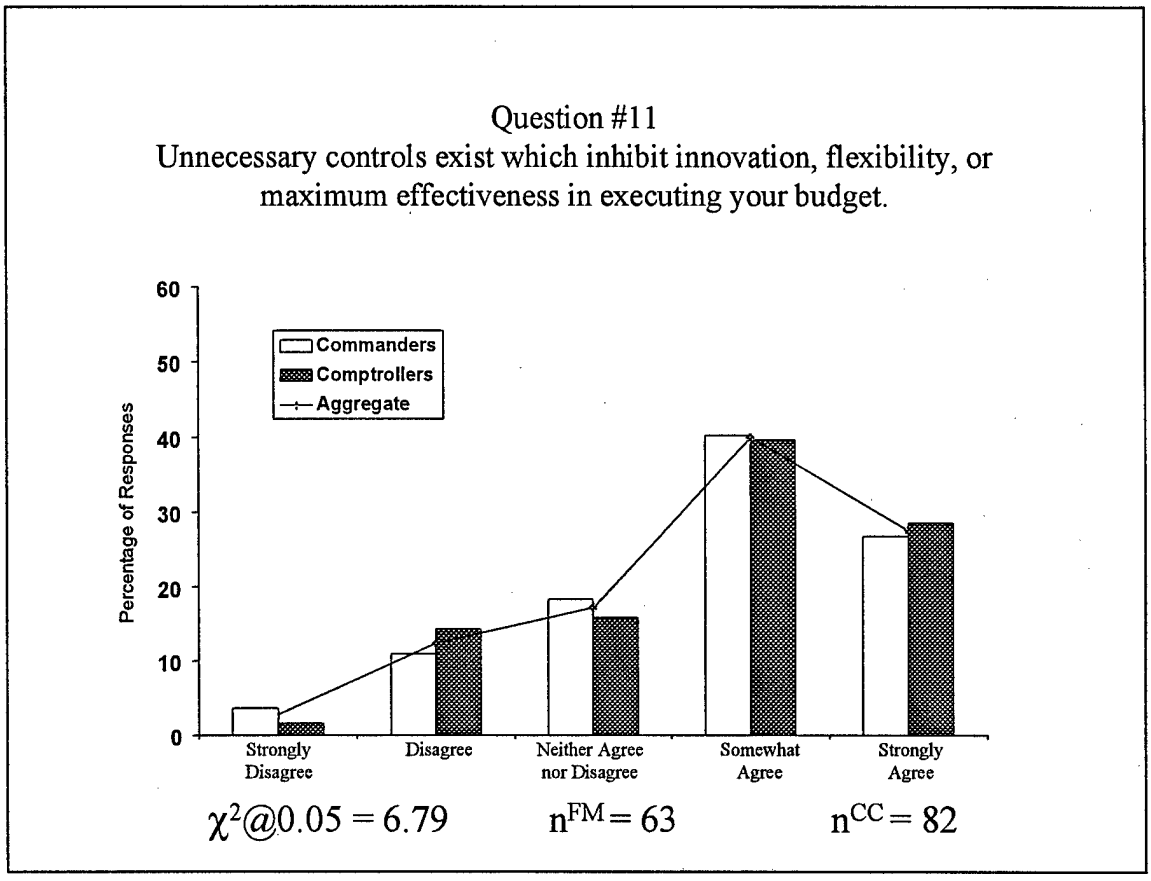

Figure 11. Survey Results for Question 11 (Commanders, Comptrollers & Aggregate)

Observations/Inferences: 68% of respondents agree at least somewhat that unnecessary controls inhibit budget execution. 15% disagree at least somewhat. These data describe a significant systemic problem. Previous responses described funding shortfalls, unnecessary fences, and a lack of incentives. Unnecessary controls seem to place another obstacle to efficient budget execution.

Chi-Square Results: The Chi-Square value is 6.79 for Question 11. The probability of this value occurring for a 2 x 5 table ((# of rows - 1) x (# of columns - 1) = 4 degrees of freedom) is 14.7%. The difference between the two groups at a 95% confidence level is not significant ($H_0 = 0$).

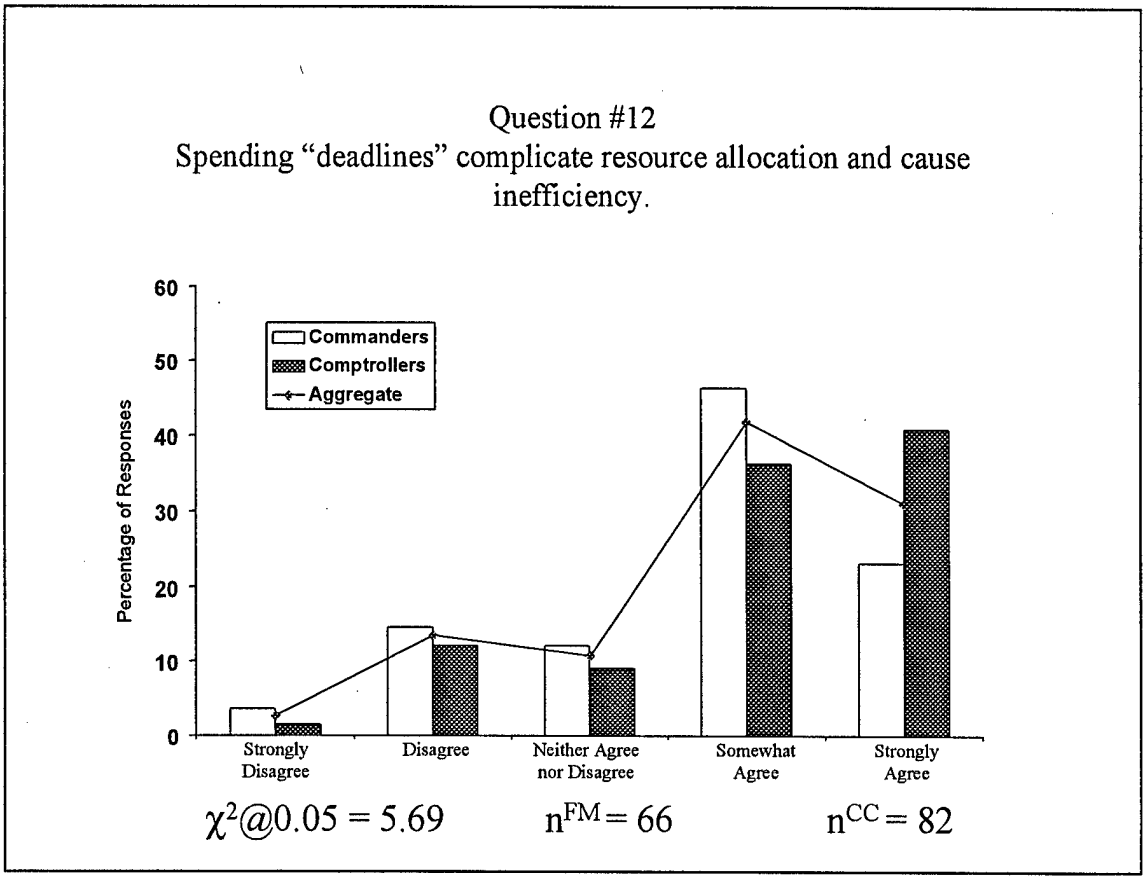

Figure 12. Survey Results for Question 12 (Commanders, Comptrollers & Aggregate)

Observations/Inferences: 73% of respondents agree at least somewhat that spending "deadlines" are counterproductive. 16% disagree at least somewhat. Funding shortfalls, unnecessary fences, absence of incentives, unnecessary controls, and now counterproductive deadlines describe an environment of general inefficiency.

Chi-Square Results: The Chi-Square value is 5.69 for Question 12. The probability of this value occurring for a 2 x 5 table ((# of rows - 1) x (# of columns - 1) = 4 degrees of freedom) is 22.4%. The difference between the two groups at a 95% confidence level is not significant ($H_0 = 0$).

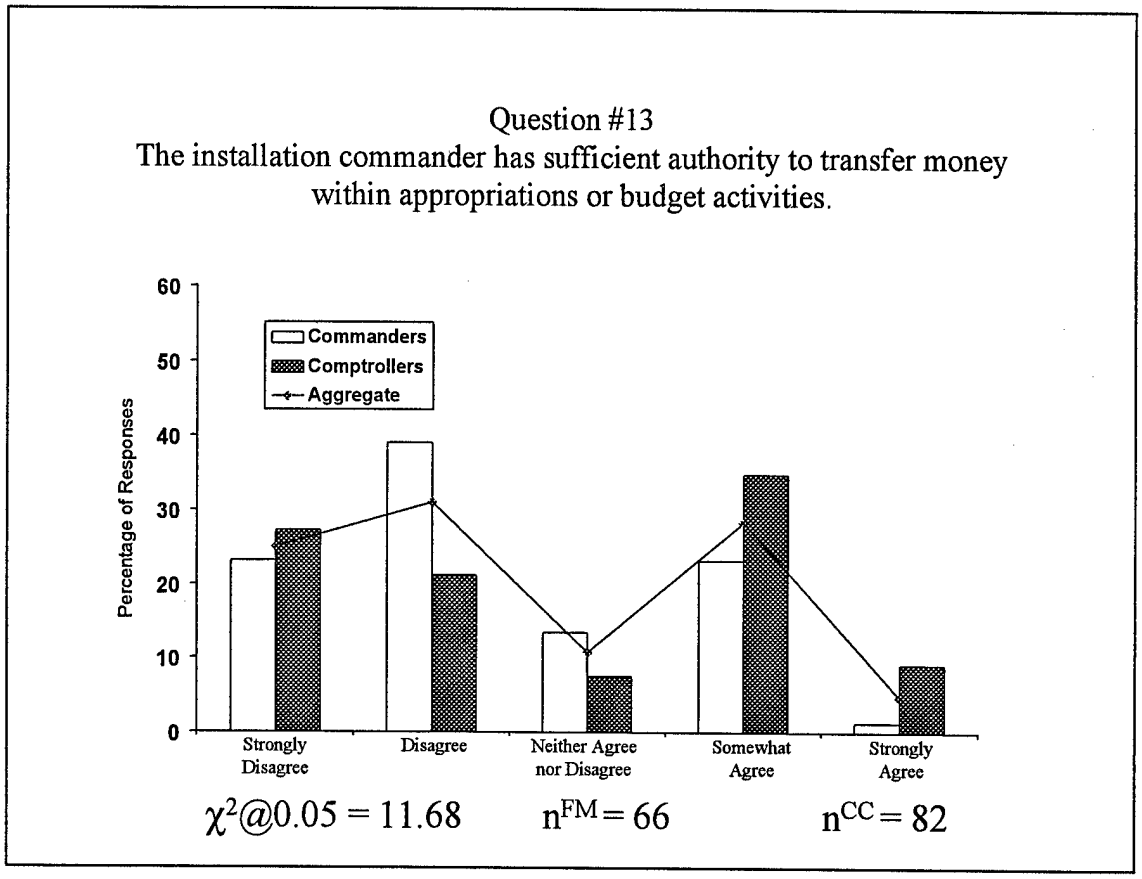

Figure 13. Survey Results for Question 13 (Commanders, Comptrollers & Aggregate)

Observations/Inferences: 33% of respondents agree at least somewhat that installation leaders have sufficient flexibility to adequately transfer appropriations. 56% disagree at least somewhat. These data add transfer authority to funding shortfalls, unwanted fences, absence of incentives, unnecessary controls, and counterproductive deadlines. This list of obstacles seems significant.

Chi-Square Results: The Chi-Square value is 11.68 for Question 13. The probability of this value occurring for a 2 x 5 table ((# of rows - 1) x (# of columns - 1) = 4 degrees of freedom) is 2.0%. The difference between the two groups at a 95% confidence level is significant ($H_0 \neq 0$).

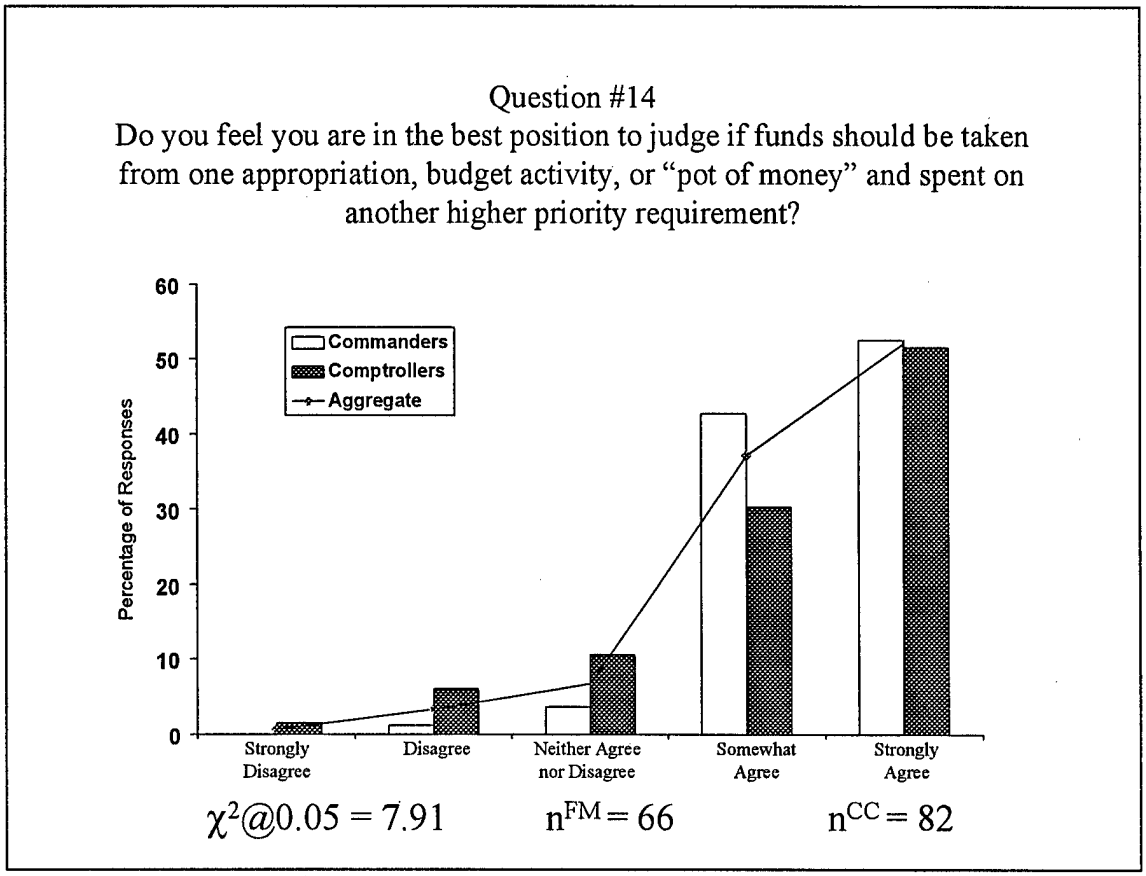

Figure 14. Survey Results for Question 14 (Commanders, Comptrollers & Aggregate)

Observations/Inferences: 89% of respondents agree at least somewhat that they are in the best position to judge the necessity of transferring appropriations. 4% disagree at least somewhat. We know these people have the RESPONSIBILITY of efficient budget execution. These responses indicate they perceive they are also the proper place for corresponding AUTHORITY. The previous question indicates they do not.

Chi-Square Results: The Chi-Square value is 7.91 for Question 14. The probability of this value occurring for a 2 x 5 table ((# of rows - 1) x (# of columns - 1) = 4 degrees of freedom) is 9.5%. The difference between the two groups at a 95% confidence level is not significant ($H_0 = 0$).

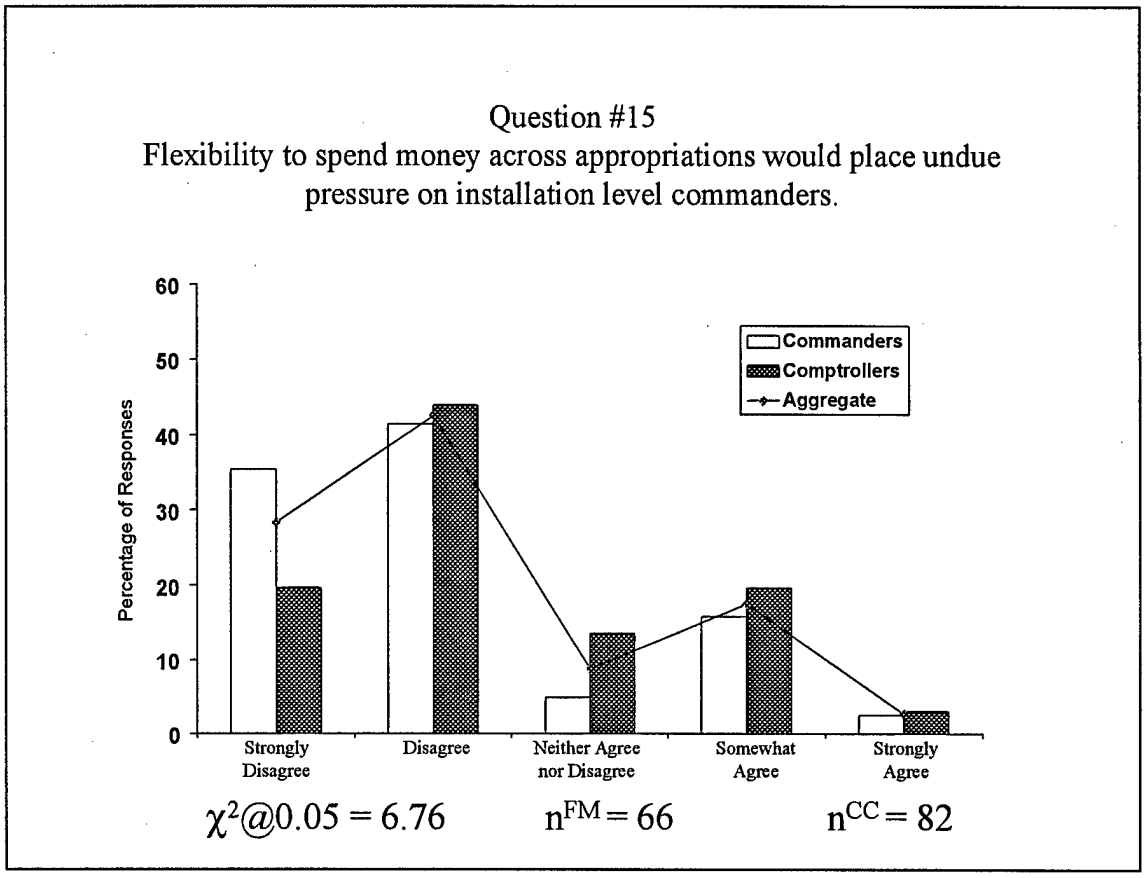

Figure 15. Survey Results for Question 15 (Commanders, Comptrollers & Aggregate)

Observations/Inferences: 20% of respondents agree at least somewhat the flexibility inherent in the authority to transfer appropriations would prove burdensome. 71% disagree at least somewhat. These data indicate that not only do installation leaders think the authority to transfer appropriations should accompany their responsibility, they believe they can accommodate any added pressure.

Chi-Square Results: The Chi-Square value is 6.76 for Question 15. The probability of this value occurring for a 2 x 5 table ((# of rows - 1) x (# of columns - 1) = 4 degrees of freedom) is 14.9%. The difference between the two groups at a 95% confidence level is not significant ($H_0 = 0$).

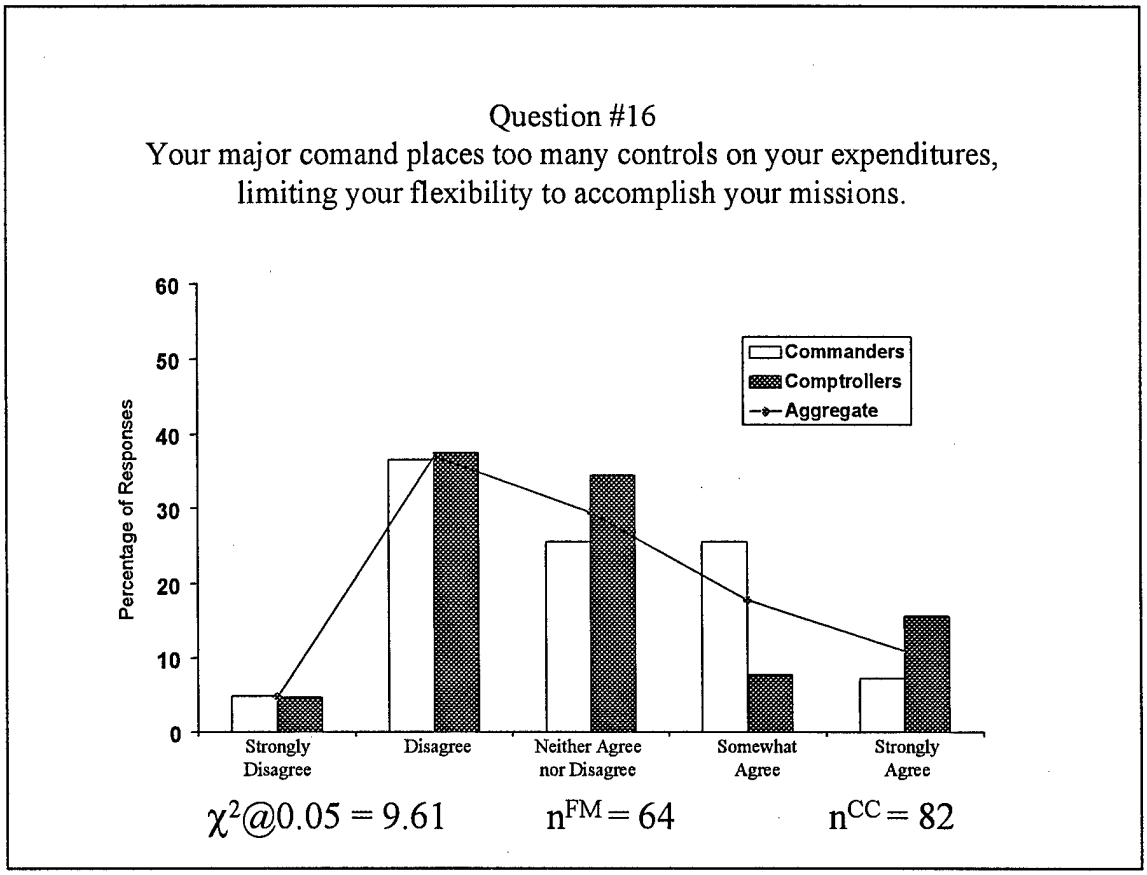

Figure 16. Survey Results for Question 16 (Commanders, Comptrollers & Aggregate)

Observations/Inferences: 29% of respondents agree at least somewhat that their major command places excess controls on flexibility. 42% disagree at least somewhat, while 33% neither agree nor disagree. Since previous questions documented significant dissatisfaction over flexibility, we must conclude the problem stems from other than the major commands. Leadership should research the source of dissatisfaction for possible change.

Chi-Square Results: The Chi-Square value is 9.61 for Question 16. The probability of this value occurring for a 2 x 5 table ((# of rows - 1) x (# of columns - 1) = 4 degrees of freedom) is 4.7%. The difference between the two groups at a 95% confidence level is significant ($H_0 \neq 0$).

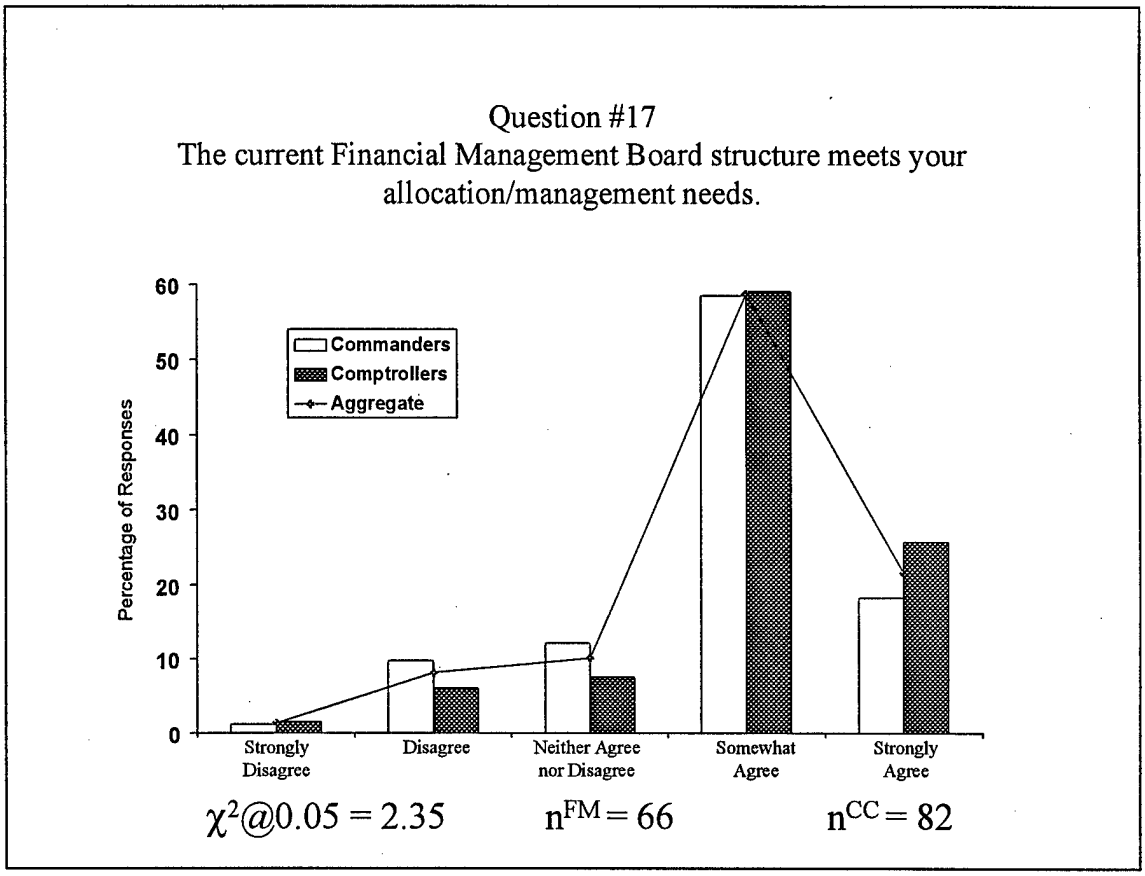

Figure 17. Survey Results for Question 17 (Commanders, Comptrollers & Aggregate)

Observations/Inferences: 80% of respondents agree at least somewhat that the local board structure is sufficient. 9% disagree at least somewhat. This is a significant finding. Local structure meets with strong approval. Major command actions meet with general approval, though less than local controls. What is the source of the overall disapproval expressed in earlier questions? Leadership should research and resolve.

Chi-Square Results: The Chi-Square value is 2.35 for Question 17. The probability of this value occurring for a 2 x 5 table ((# of rows - 1) x (# of columns - 1) = 4 degrees of freedom) is 67.1%. The difference between the two groups at a 95% confidence level is not significant ($H_0 = 0$).

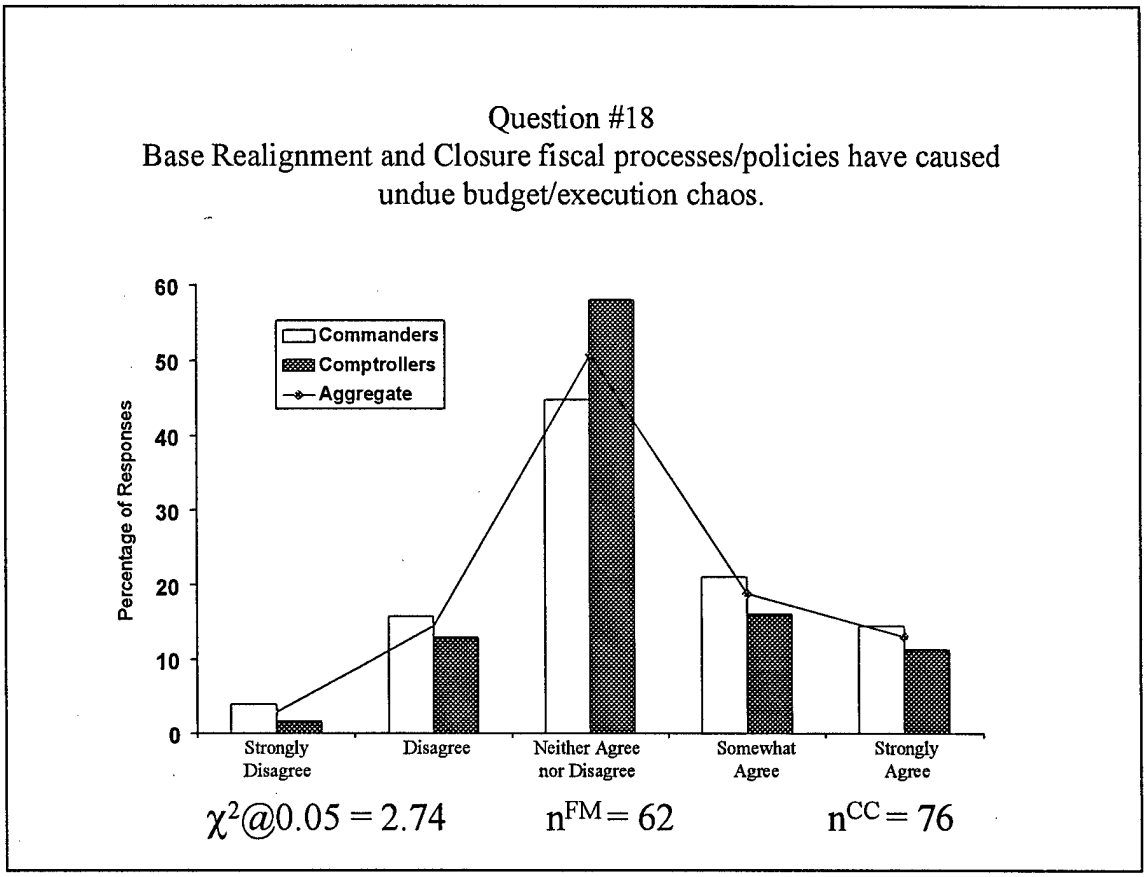

Figure 18. Survey Results for Question 18 (Commanders, Comptrollers & Aggregate)

Observations/Inferences: 32% of respondents agree at least somewhat that base closure processes and policies have caused undue budget chaos. 17% disagree at least somewhat. 51% neither agree nor disagree. We speculate that limited experience (so far) caused the high "no opinion" figure. The 2-to-1 ratio expressing dissatisfaction with current procedures is significant to warrant further research by senior leadership.

Chi-Square Results: The Chi-Square value is 2.74 for Question 18. The probability of this value occurring for a 2 x 5 table ((# of rows - 1) x (# of columns - 1) = 4 degrees of freedom) is 60.2%. The difference between the two groups at a 95% confidence level is not significant ($H_0 = 0$).

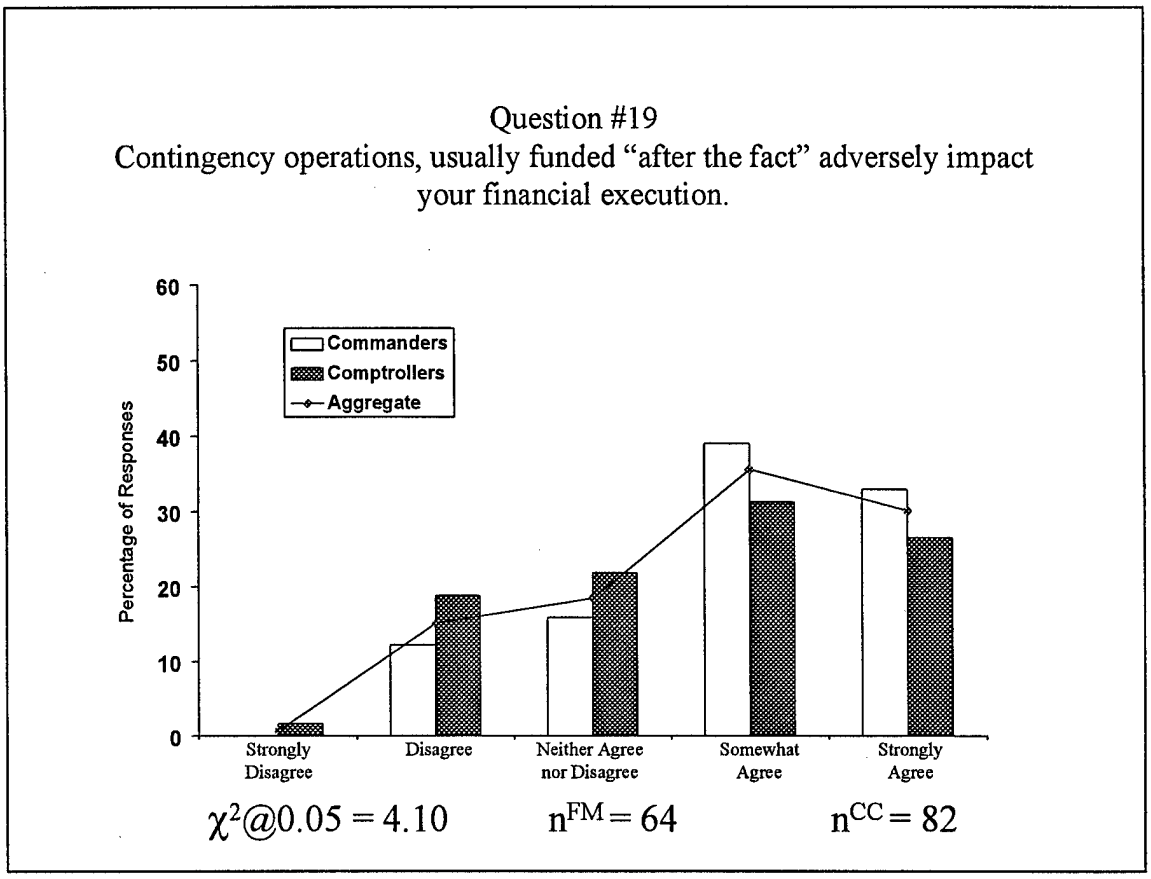

Figure 19. Survey Results for Question 19 (Commanders, Comptrollers & Aggregate)

Observations/Inferences: 66% of respondents agree at least somewhat that current contingency funding causes adverse impact. 16% disagree at least somewhat. With contingency operations effecting a larger portion of the Air Force than previously experienced, this is significant. This is yet another facet of budget execution which seems in need of redress.

Chi-Square Results: The Chi-Square value is 4.10 for Question 19. The probability of this value occurring for a 2 x 5 table ((# of rows - 1) x (# of columns - 1) = 4 degrees of freedom) is 39.2%. The difference between the two groups at a 95% confidence level is not significant ($H_0 = 0$).

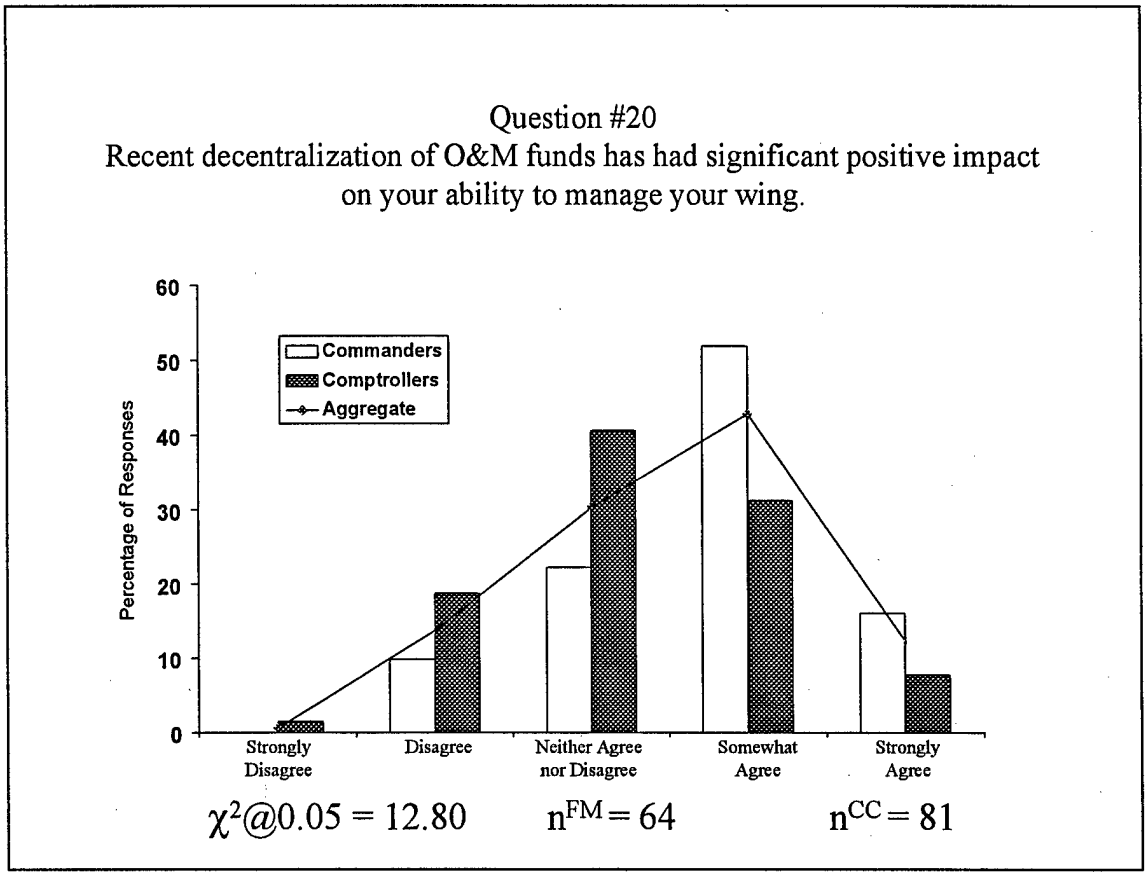

Figure 20. Survey Results for Question 20 (Commanders, Comptrollers & Aggregate)

Observations/Inferences: 55% of respondents agree at least somewhat that recent O&M decentralization has had significant positive impact. 14% disagree at least somewhat. In light of structural and resource problems identified earlier, this is a significant finding. Decentralization efforts meet with approval and thus seem to be a step in the right direction. Financial leadership should research why only 39% of comptrollers agreed.

Chi-Square Results: The Chi-Square value is 12.8 for Question 20. The probability of this value occurring for a 2 x 5 table ((# of rows - 1) x (# of columns - 1) = 4 degrees of freedom) is 1.2%. The difference between the two groups at a 95% confidence level is significant ($H_0 \neq 0$).

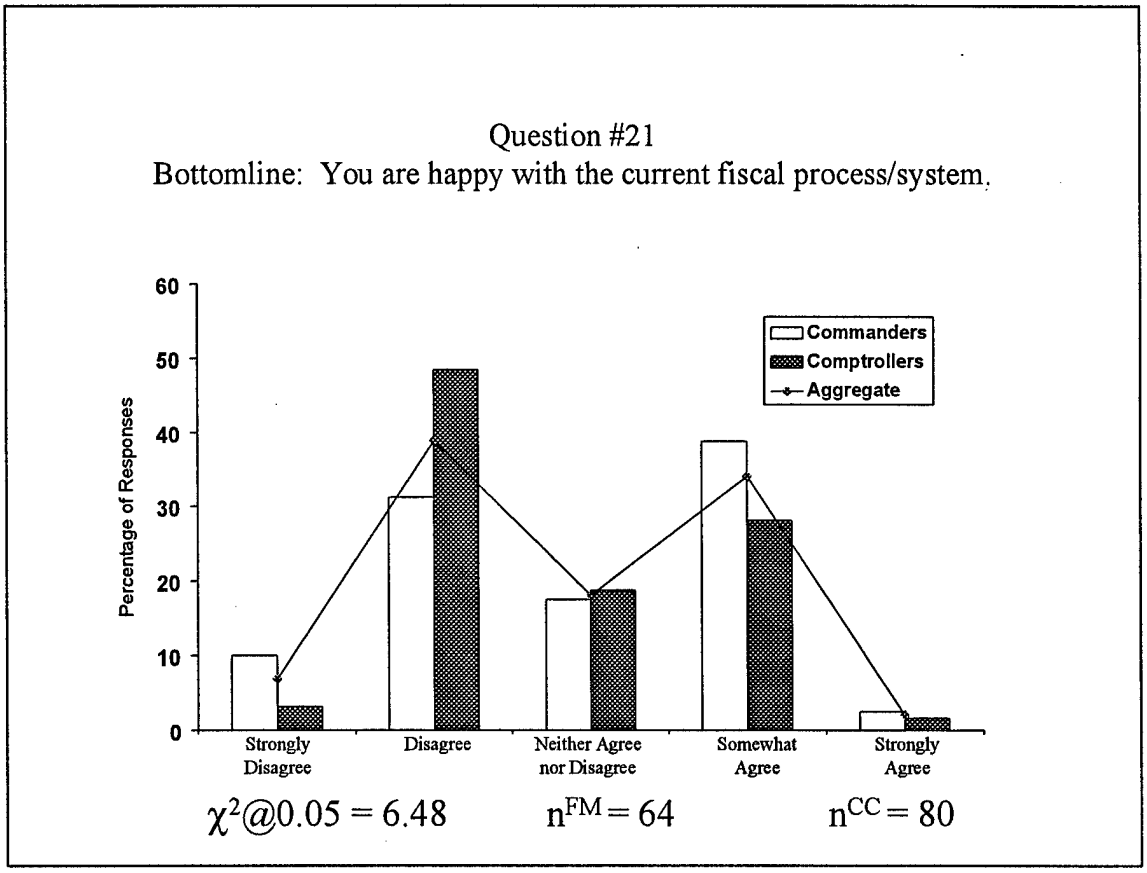

Figure 21. Survey Results for Question 21 (Commanders, Comptrollers & Aggregate)

Observations 36% of respondents agreed at least somewhat they are happy with the current fiscal system. 46% disagreed at least somewhat. This supports earlier findings. Respondents expressed negative sentiment funding levels to fences to flexibility. Positive sentiment existed only for earlier O&M funding release, tracking/visibility, command flexibility, wing management boards, and recent decentralization efforts.

Chi-Square Results: The Chi-Square value is 6.48 for Question 21. The probability of this value occurring for a 2 x 5 table ((# of rows - 1) x (# of columns - 1) = 4 degrees of freedom) is 16.6%. The difference between the two groups at a 95% confidence level is not significant ($H_0 = 0$).

Chapter 5

Conclusions and Findings

Response Implications

This research addressed a question consisting of two parts. First, do Air Force installation-level commanders perceive unnecessary and counter-productive chaos while executing their annual budgets? Second, if so, have recent decentralization endeavors helped or hindered local efforts to cope with budget execution? The literature review, survey of installation level commanders and comptrollers, study methodology, and data analysis described in earlier chapters provided the base for formulating the inferences.

Several fundamental issues manifest themselves from this research's data regarding senior-level installation leaders' perceptions of their budget execution process. This investigation categorizes the issues as overall satisfaction, sufficiency of funding, external controls, and the perceived success of decentralization. Conclusions regarding these categories derive from this project's survey. Analyzing these categories progressively from a macro-level perspective to specific issues reveals a logical progression of thought.

First, are installation managers satisfied with the status of the current process? (See survey question 21.) Only 36% of survey respondents expressed a positive assessment of bottomline happiness with the current environment. This does not constitute a majority endorsement from the Air Force leadership in the best positions to make such evaluations. If the reported perceptions accurately portray the situation, where are the problems? The ensuing discussion of the remaining issues will elaborate.

The second significant issue does not concern the current process. Instead of a process problem, lack of money is the concern of respondents. Funding shortfalls, driven by austere fiscal constraints and competing domestic requirements, cause much of the budget chaos experienced at installation-level. For example, 16% of respondents did not feel sufficient funding exists to meet statutory requirements the Air Force must satisfy by law (survey question 1). Seventeen percent express similar opinions regarding core mission issues (survey question 2). More significantly, 68% responded they do not have enough money to satisfy mission support needs (survey question 3). Only 34% responded that current funding will provide an adequate standard of living for Air Force families (survey question 4). For an institution required to comply with federal, state, and local laws; exercise responsibility for core mission roles in support of the national interests of the only remaining super-power; and depend on an all-volunteer concept, the funding situation presents reason for Air Force concern.

Additionally, many leaders feel the current operations environment, characterized by continuous contingencies, exacerbates already low funding levels. Contingency operations and their preponderance of after-the-fact reimbursement have constituted an increasing share of the defense burden in recent years. Only 16% of respondents felt current contingency funding practices do not adversely impact installation budget execution (survey question 19).

The third issue revolves around the generic issue of external controls placed on local budget flexibility. Such controls address diverse aspects of budget practices from spending deadlines to accounting classification obstacles. Seventy-three percent of

respondents concur that artificial spending deadlines, such as the end of the fiscal year, prove counter-productive (survey question 12).

Similarly, successive management levels from Congress to MAJCOMs place restrictions on the movement of expenditures among differing accounting classifications. These restrictive fences are extremely unpopular. For example, only 14% agree fencing money proves helpful to them (survey question 7). A mere 4% of respondents think they are not in the best position to judge local spending priorities (survey question 14). Simultaneously, only 33% feel local commanders currently have sufficient authority to move funds (survey question 13), but only 20% feel more authority to match their responsibility would prove burdensome (survey question 15).

Despite the overwhelming consistency of disapproving opinion on the issue of external controls, the survey indicates installation leaders reserve these negative feelings for higher organizational levels. Just 9% disagreed that the local financial management board proved sufficient for proper budget execution (survey question 17). Only 29% feel their respective MAJCOMs place too many controls on their flexibility (survey question 16). These facts leave only one conclusion: Installation-level commanders feel their budgetary flexibility problems stem from excess control by HQ USAF or higher organizational levels in the budget process.

Before closing the findings on external controls, two subsets merit attention. These areas revolve around budget tracking visibility and incentives for innovation. While 40% agree sufficient visibility into funding tracks exists at the beginning of the fiscal year (survey question 8), 47% disagree. Perhaps oddly, 76% agree sufficient visibility exists

for proper ongoing budget tracking (survey question 9). External controls seem to inhibit visibility at the critical beginning of the year, but not later.

Regarding incentives to innovate, only 27% of respondents agree sufficient incentives to innovate exist within current budget practices (survey question 10). Sixty-eight percent state excess controls exist which inhibit this innovation (survey question 11). Reduced external controls in favor of local control should help alleviate perceived problems with both visibility and incentives to innovate.

The fourth and final issue, decentralization, proved not to be a problem at all. Decentralization of previously controlled accounts appears to be very popular. Only 5% feel that releasing funds earlier in the fiscal year, a tangential decentralization issue, has caused year-end shortages (survey question 6). Only 14% expressed disagreement that decentralization has had a significant positive impact on installation-level budget execution (survey question 20).

Do Air Force installation-level commanders confront unnecessary and counter-productive chaos while executing their annual budgets? If this chaos exists, has it resulted from decentralization of control of previously controlled accounts? Yes, seemingly unnecessary and significant chaos appears to exist within the present system. The primary culprit appears to be funding shortfalls. Just 18% of respondents feel external process impediments have more adversely impacted conditions than funding shortfalls (survey question 5). Lack of funding and intrusive external controls seem to cause the overall dissatisfaction perceived as the first issue noted earlier at the start of this chapter. However, decentralization appears not to be a contributor to the ongoing chaos. Conversely, for the population as a whole, it seems to be a very popular process.

Conclusions and Findings Summary

There is overwhelming evidence that installation commanders and comptrollers perceive significant, unnecessary chaos while executing their budgets. Insufficient funding creates the biggest problem. External controls which limit innovation and flexibility provide the other major source of discontent. Installation-level financial managers expressed significant discontent with the present process. However, regarding the second part of the research question, decentralization appears well-received by the overall group of respondents. It is not a major contributor to unnecessary chaos.

Position appears not to have been a primary influence on respondents' opinions, but some differences exist. Statistical testing revealed a significant difference exists between commanders and comptrollers on four questions (9, 13, 16, and 20). Commanders expressed more disapproval than comptrollers concerning budget tracking visibility, sufficiency of authority to transfer money, and the placement of too many MAJCOM controls. Conversely, commanders answered significantly more approvingly than comptrollers concerning decentralization. Indeed, only 39% of comptrollers seem to support decentralization efforts to date. This schism presents an interesting dilemma worthy of analysis by Air Force senior leadership: Do comptrollers differ because of a more in-depth knowledge of the financial system, or do comptrollers show a greater affinity for the existing system and a greater reluctance to change than commanders?

Finally, Appendix G (the answers to the open-end questions) contains fertile ground for suggestions, baselines for additional research, and an assessment of the tenor of the emotion behind many of the objective answers. Volunteerism, non-responses, selective responses, and the varied nature of narrative data precluded statistical analysis.

However, the data provide insights not available to the sterile examiner of objective answers. Funding shortfalls, general discontent, concern for people, and dissatisfaction with unnecessary obstacles are common threads, but the moods expressed give the problems much more stark realism.

Additional Research Recommendations

As with most intensive research projects, this effort spawned as many questions as it answered. Time and the necessity to constrain the scope of the project precluded pursuit of several opportunities which arose. Therefore, the following questions outline possible approaches for additional research in the financial execution arena.

Are the range of differences in survey responses from differing MAJCOMs significant? Is dissatisfaction with certain aspects of budget execution confined to certain MAJCOMs? Is dissatisfaction across the range of issues preponderant in a given grouping of MAJCOMs? If so, are there policies or practices found only in the problem MAJCOMs, thus presenting opportunities for correction and improvement?

What obstacles can HQ USAF remove to enhance local budget execution? Can improvements occur even further up the bureaucratic financial chain?

Can financial managers decentralize other accounts to exploit the good-will decentralization currently enjoys? Can the Air Force derive any such opportunities from the national Performance Review or the Defense Performance Review?

Is there a way to plan contingency funding more appropriately to avoid disruptions at installation level?

Has HQ USAF properly and adequately informed local financial managers on the budget execution impacts of base closures and realignments? Over 50% of survey respondents expressed no opinion on whether such actions induced problems at installation level (survey question 18).

Obviously, the questions generated by this project leave fertile ground for further research. As the study's results demonstrate, the preponderance of Air Force installation-level financial managers and commanders perceive the system to be afflicted by unnecessary chaos. Austere funding and externally imposed constraints on innovation and flexibility appear to be the primary sources of dissatisfaction. This study provides a systematically derived corpus of knowledge on installation-level budget execution and clarifies some of the parochial issues involved. The results will allow more informed debate on how to achieve more efficient and effective use of national resources. Pursuit of the additional research areas will help improve the decision-making process even more.

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Appendix A

Cover Letter and Survey

19 Dec 94

SAF/FMB
1130 Air Force Pentagon
Washington DC 20330-1130

Dear Survey Participant

Based on your current or previous position(s), you have been chosen to participate in an important project. A team of Air Force students at Air Command and Staff College (ACSC) is conducting research on the financial management resource allocation process and your candid, timely inputs are essential for successful completion. My interest in this effort is high as you might imagine, because changes in the past few years have further decentralized resource management, particularly Operation & Maintenance (O&M) funds, to the lowest management levels. Your responses will be evaluated along with those of other senior officers from all MAJCOMs, FOAs and DRUs to assess how these changes are working and what impact, both positive and negative, they are having on the day-to-day management of operations at your level.

I highly encourage you to take just a few minutes to provide straight-forward, constructive feedback on this survey. You occupy a unique position of fiscal management responsibility, and your input is important. As this is an academic research project, non-attribution rules apply to all responses, comments and information. I, along with several other Air Force senior leaders, am interested in the results of this research project: the final report will be a published ACSC paper. We hope to get a concise and accurate assessment which will help us determine what, if any, further changes are necessary to improve your ability to perform your job.

Thank you in advance for taking time to complete the questionnaire. Return your completed survey in the self-addressed, postage paid envelope NLT 23 Jan 95. Please address any research questions or comments to Majors Kim Bowling/Russ Vogel, DSN 493-6794, ACSC, 225 Chennault Circle, Maxwell AFB, AL, 36112-6426.

Sincerely

A. D. BUNGER, Major General, USAF
Deputy Assistant Secretary (Budget)

2 Atchs
1. Privacy Act Statement
2. Survey

PRIVACY ACT

Authority: 5 USC., 301, Departmental Regulations; and 10 USC, 8013, Secretary of the Air Force, powers, duties, delegation by compensation.

Principal Purpose: See cover letter.

Disclosure: Voluntary. Participation in this survey is voluntary and respondents will not be identified. No adverse action of any kind may be taken against any individual who elects not to participate in any or all parts of this survey.

Privacy Act Statement Assigned 1974

PURPOSE: This questionnaire is designed to examine budget execution processes and the impact of budget decentralization.

DEMOGRAPHIC DATA

1. Provide data for most current period assigned as an installation commander, installation comptroller, or MAJCOM comptroller?
   Wing/Center Designation:_____ Installation/Location:_____
   Supporting Major Command:_____ Inclusive dates:_____

2. Do you have previous financial management training/experience?
None _____ On-the-job _____ Formal _____ Both _____

3. Have you served a Pentagon tour? Yes_____ No_____ If yes, please specify organization (e.g. PE, XO, FM) _____

4. What appropriations/types of funds do you control, budget and/or execute? (check all that apply)

O&M	_____	Defense Health Program	_____	DERA	_____
MILCON	_____	Military Family Housing	_____	BRAC	_____
Procurement	_____	Research & Development	_____	Other	_____

Sub-Accounts: DLR _____ DPEM _____ AVPOL _____ Other _____

5. What percentage of your budget supports the following missions (if other, please list). Use one of the following letter responses. [A. N/A - my unit does not have this mission, B. 91-100 percent, C. 81-90 percent, D. 71-80 percent, E. 61-70 percent, F. 51-60 percent, G. 41-50 percent, H. 31-40 percent, I. 21-30 percent, J. 11-20 percent, K. 1-10 percent, L. 0 percent] ?

Flying						Non-Flying					
Airlift	_____	Fighter	_____	Refueling	_____	BOS	_____	Materiel	_____	Space	_____
Bomber	_____	Recon	_____	Training	_____	Intelligence	_____	Mgmt HQ	_____	Other	_____
Other	_____					Research & Development	_____				

6. From which major command(s), Field Operating Agency(ies), or Agency (ies) does your funding originate? (Check all that apply)

ACC	_____	11SW	_____	AFSOC	_____	PACAF	_____	USAFE	_____
AETC	_____	AFMC	_____	AMC	_____	AFSPC	_____	Other	_____

SECTION 1 - Use the following scale to respond to statements below concerning installation-level budget execution:
1-Strongly Disagree 2-Disagree 3-Neither agree or disagree 4-Somewhat Agree 5-Strongly Agree

a. Sufficient funds exist to meet statutory requirements. (___)

b. Current funding levels are sufficient to address core mission requirements (flying hours, aircraft maintenance, spares, etc.) (___)

c. Current funding levels are sufficient to address mission-support requirements (facility maintenance and repair, MILCON, hospital operations, and other support group functions except non-appropriated funds). (___)

d. Current funding levels are sufficient to maintain an adequate standard of living for Air Force personnel and their family members. (Quality of life programs) (___)

e. Reduced O&M budgets have done more to adversely impact mission accomplishment than external controls (i.e. funding floors, fences, etc.) (___)

f. Recent policy designed to release more O&M funds earlier in the fiscal year (FY) and with fewer external controls has caused a shortage of funds near the end of the fiscal year. (___)

g. Existing "fences" help you execute your strategic plan. (___)

h. Sufficient visibility into projected funding exists at the beginning of the FY year to plan expenditures. (___)
i. Sufficient tools exist to allow adequate tracking/visibility of budget expenditures. (___)
Use the following scale to respond to statements below concerning installation-level budget execution:

1-Strongly Disagree 2-Disagree 3-Neither agree or disagree 4-Somewhat Agree 5-Strongly Agree

j. Sufficient incentives exist to encourage fiscal innovation. (___)

k. Unnecessary controls exist which inhibit innovation, flexibility, or maximum effectiveness in executing your budget. (___)

l. Spending "deadlines" (e.g., end of the fiscal year or fiscal quarter) complicate resource allocation and cause inefficiency. (___)

m. The installation commander has sufficient authority to transfer money within appropriations or budget activities (former major force programs) to maximize mission accomplishment. (___)

n. Do you feel you are in the best position to judge if funds should be taken from one appropriation, budget activity, or "pot of money" and spent on another higher priority requirement? (___)

o. Flexibility to spend money across appropriations (i.e., O&M, military family housing, military pay, MILCON, investment equipment, etc.) would place undue pressure on installation level commanders. (___)

p. Your major command places too many controls on your expenditures, limiting your flexibility to accomplish your missions. (___)

q. The current Financial Management Board (FMB) structure meets your allocation/management needs. (___)

r. Base Realignment and Closure (BRAC) fiscal processes/policies (to accommodate mission or responsibility transfers, etc.) have caused undue budget/execution chaos. (___)

s. Contingency operations, usually funded "after the fact" adversely impact your financial execution. (___)

t. Recent decentralization of O&M funds has had significant positive impact on your ability to manage your wing. (___)

u. Bottomline: You are happy with the current fiscal process/system. (___)

SECTION 2 - Provide brief narrative answers to the following questions (OPTIONAL):

a. What incentives should the Air Force initiate to encourage fiscal innovation?_____

b. How have the new decentralized programs (e.g., DLRs, DPEM, AVPOL) affected your budget?_____

c. Are there other programs that if decentralized would improve fiscal management? If so, what programs?_____

d. If you could change one thing about the present financial management system, what would it be? (Do not limit you answer to your base or MAJCOM)_____

PLEASE RETURN QUESTIONNAIRE BY 23 JAN 95

Survey Control Number: 94-100 Expires: 30 June 1995

Appendix B

Confidence Level and Chi-Square Tests

Tables 2-10 of this appendix describe the equations used to determine the confidence level of various groups based on the number of surveys returned. This confidence level dictates the percentage with which assumptions can be made about the population based on the sample. The remaining tables describe the equations used for the Chi-Square test. This test determines if a significant difference exists in the answers to the survey questions between two groups of samples, in this case the commanders and comptrollers, for each Likert-scale question in the survey.

Table 2. Confidence Level for FM and CC

n = ((NZ^2)*.25)/((d^2*(N-1))+(Z^2)*.25))

	FM	CC	TOTAL
N =	112	119	231
N-1 =	111	118	230
Z =	1.6449	1.6449	1.96
Z^2 =	2.705696	2.705696	3.8416
d =	0.1	0.1	0.05
d^2 =	0.01	0.01	0.0025
NZ^2 =	303.038	321.9778	887.4096
NZ^2 * .25 =	75.75949	80.49446	221.8524
d^2 * (N-1) =	1.11	1.18	0.575
Z^2 * .25 =	0.676424	0.676424	0.9604
(d^2*(N-1)) + ((Z^2) * .25) =	1.786424	1.856424	1.5354
n=	42.40846	43.35995	144.4916
Actual Returns	66	82	148
Percent Confidence	>90	90	>95

Table 3. Confidence Level for ACC

	ACC	ACC/CC	ACC/FM
N =	57	31	26
N-1 =	56	30	25
Z =	1.6449	1.6449	1.4395
Z^2 =	2.705696	2.705696	2.07216
d =	0.1	0.1	0.15
d^2 =	0.01	0.01	0.0225
NZ^2 =	154.2247	83.87658	53.87617
NZ^2 * .25 =	38.55617	20.96914	13.46904
d^2 * (N-1) =	0.56	0.3	0.5625
Z^2 * .25 =	0.676424	0.676424	0.51804
(d^2*(N-1)) + ((Z^2) * .25) =	1.236424	0.976424	1.08054
n=	31.18361	21.47545	12.4651
Actual Returns	42	27	15
Percent Confidence	>90	>90	>85

Table 4. Confidence Level for AFSPC

	AFSPC	AFSPC/CC	AFSPC/FM
N =	16	6	10
N-1 =	15	5	9
Z =	1.2816	1.2816	1.2816
Z^2 =	1.642499	1.642499	1.642499
d =	0.2	0.2	0.2
d^2 =	0.04	0.04	0.04
NZ^2 =	26.27998	9.854991	16.42499
NZ^2 * .25 =	6.569994	2.463748	4.106246
d^2 * (N-1) =	0.6	0.2	0.36
Z^2 * .25 =	0.410625	0.410625	0.410625
(d^2*(N-1)) + ((Z^2) * .25) =	0.826424	0.726424	0.766424
n=	6.500924	4.034799	5.328465
Actual Returns	7	4	3
Percent Confidence	80	80	<80

Table 5. Confidence Level for PACAF

	PACAF	PACAF/CC	PACAF/FM
N =	22	12	10
N-1 =	21	11	9
Z =	1.4395	1.4395	1.2816
Z^2 =	2.07216	2.07216	1.642499
d =	0.15	0.15	0.2
d^2 =	0.0225	0.0225	0.04
NZ^2 =	45.58753	24.86592	16.42499
NZ^2 * .25 =	11.39688	6.21648	4.106246
d^2 * (N-1) =	0.4725	0.24750	0.36
Z^2 * .25 =	0.51804	0.676424	0.410625
(d^2*(N-1)) + ((Z^2) * .25) =	0.99054	0.76554	0.770625
n=	11.50572	8.12039	5.328465
Actual Returns	13	10	3
Percent Confidence	>85	>85	<80

Table 6. Confidence Level for AETC

	AETC	AETC/CC	AETC/FM
N =	33	18	15
N-1 =	32	17	14
Z =	1.6449	1.4395	1.4395
Z^2 =	2.705696	2.07216	2.07216
d =	0.1	0.15	0.15
d^2 =	0.01	0.02250	0.02250
NZ^2 =	89.28797	37.29888	31.08240
NZ^2 * .25 =	22.32199	9.324721	7.77060
d^2 * (N-1) =	0.32	0.3825	0.31500
Z^2 * .25 =	0.676424	0.51804	0.51804
(d^2*(N-1)) + ((Z^2) * .25) =	0.996424	0.90054	0.83304
n=	22.4021	10.35459	9.32800
Actual Returns	23	11	12
Percent Confidence	>90	<85	>85

Table 7. Confidence Level for AMC

	AMC	AMC/CC	AMC/FM
N =	27	14	13
N-1 =	26	13	12
Z =	1.6449	1.4395	1.4395
Z^2 =	2.705696	2.07216	2.07216
d =	0.1	0.15	0.15
d^2 =	0.01	0.0225	0.0225
NZ^2 =	73.05379	29.01024	26.93808
NZ^2 * .25 =	18.26345	7.252561	6.734521
d^2 * (N-1) =	0.26	0.2925	0.27
Z^2 * .25 =	0.676424	0.51804	0.51804
(d^2*(N-1)) + ((Z^2) * .25) =	0.936424	0.81054	0.78804
n=	19.5034	8.947813	8.545912
Actual Returns	20	10	10
Percent Confidence	90	>85	>85

Table 8. Confidence Level for AFMC

	AFMC	AFMC/CC	AFMC/FM
N =	42	22	20
N-1 =	41	21	19
Z =	1.4395	1.2816	1.4395
Z^2 =	2.07216	1.642499	2.07216
d =	0.15	0.2	0.15
d^2 =	0.0225	0.04	0.0225
NZ^2 =	87.03073	36.13497	41.44321
NZ^2 * .25 =	21.75768	9.033742	10.3608
d^2 * (N-1) =	0.9225	0.84	0.4275
Z^2 * .25 =	0.51804	0.410625	0.51804
(d^2*(N-1)) + ((Z^2) * .25) =	1.44054	1.250625	0.94554
n=	15.10384	7.223384	10.95755
Actual Returns	24	11	13
Percent Confidence	>85	>80	>85

Table 9. Confidence Level for USAFE

	USAFE	USAFE/CC	USAFE/FM
N =	29	13	16
N-1 =	28	12	15
Z =	1.4395	1.2816	1.2816
Z^2 =	2.07216	1.642499	1.642499
d =	0.15	0.2	0.2
d^2 =	0.0225	0.04	0.04
NZ^2 =	60.09265	21.35248	26.27998
NZ^2 * .25 =	15.02316	5.33812	6.569994
d^2 * (N-1) =	0.63	0.48	0.6
Z^2 * .25 =	0.51804	0.410625	0.410625
(d^2*(N-1)) + ((Z^2) * .25) =	1.14804	0.890625	1.010625
n=	13.08592	5.993681	6.500924
Actual Returns	14	6	8
Percent Confidence	>85	>80	>80

Table 10. Confidence Level for OTHER

	OTHER	OTHER/CC	OTHER/FM
N =	5	3	2
N-1 =	4	2	1
Z =	3.2905	3.2905	3.2905
Z^2 =	10.82739	10.82739	10.82739
d =	0.001	0.001	0.001
d^2 =	0.000001	0.000001	0.000001
NZ^2 =	54.13695	32.48217	21.65478
NZ^2 * .25 =	13.53424	8.120543	5.413695
d^2 * (N-1) =	0.000004	0.000002	0.000001
Z^2 * .25 =	2.706848	2.706848	2.706848
(d^2*(N-1)) + ((Z^2) * .25) =	2.706852	2.70685	2.706849
n=	4.999993	2.999998	1.999999
Actual Returns	5	3	2
Percent Confidence	99.9	99.9	99.9

Table 11. Commanders Group

Question #	SD	D	NA/ND	A	SA	Total
1	3	11	7	43	18	82
2	3	12	6	45	16	82
3	13	47	8	12	2	82
4	9	34	14	22	2	81
5	3	10	23	35	11	82
6	14	50	15	1	2	82
7	14	37	21	8	2	82
8	5	5	6	47	19	82
9	6	41	3	28	4	82
10	3	9	15	33	22	82
11	13	29	8	27	5	82
12	3	12	10	38	19	82
13	19	32	11	19	1	82
14	0	1	3	35	43	82
15	29	34	4	13	2	82
16	4	30	21	21	6	82
17	1	8	10	48	15	82
18	3	12	34	16	11	76
19	0	10	13	32	27	82
20	0	8	18	42	13	81
21	8	25	14	31	2	80

SD = Strongly Disagree
D = Disagree
NA/ND = Neither Agree or Disagree
A = Somewhat Agree
SA = Strongly Agree

Table 12. Comptrollers Group

Question #	SD	D	NA/ND	A	SA	Total
1	0	10	2	36	17	65
2	2	8	4	39	13	66
3	14	26	5	17	4	66
4	5	23	12	23	3	66
5	3	11	15	21	15	65
6	12	39	10	2	2	65
7	13	29	12	11	0	65
8	5	10	5	36	10	66
9	11	31	16	7	1	66
10	1	9	10	26	19	65
11	10	18	11	27	0	66
12	1	8	6	24	27	66
13	18	14	5	23	6	66
14	1	4	7	20	34	66
15	13	29	9	13	2	66
16	3	24	22	5	10	64
17	1	4	5	39	17	66
18	1	8	36	10	7	62
19	1	12	14	20	17	64
20	1	12	26	20	5	64
21	2	31	12	18	1	64

SD = Strongly Disagree
D = Disagree
NA/ND = Neither Agree or Disagree
A = Somewhat Agree
SA = Strongly Agree

Table 13. Total Survey Group

Question #	SD	D	NA/ND	A	SA	Total
1	3	21	9	79	35	147
2	5	20	10	84	29	148
3	27	73	13	29	6	148
4	14	57	26	45	5	147
5	6	21	38	56	26	147
6	26	89	25	3	4	147
7	27	66	33	19	2	147
8	10	15	11	83	29	148
9	17	72	19	35	5	148
10	4	18	25	59	41	147
11	23	47	19	54	5	148
12	4	20	16	62	46	148
13	37	46	16	42	7	148
14	1	5	10	55	77	148
15	42	63	13	26	4	148
16	7	54	43	26	16	146
17	2	12	15	87	32	148
18	4	20	70	26	18	138
19	1	22	27	52	44	146
20	1	20	44	62	18	145
21	10	56	26	49	3	144

SD = Strongly Disagree
D = Disagree
NA/ND = Neither Agree or Disagree
A = Somewhat Agree
SA = Strongly Agree

Table 14. Expected Commanders Response Group

Question #	SD	D	NA/ND	A	SA	Total
1	1.7	11.7	5.0	44.1	19.5	82
2	2.8	11.1	5.5	46.5	16.1	82
3	15.0	40.4	7.2	16.1	3.3	82
4	7.7	31.4	14.3	24.8	2.8	81
5	3.3	11.7	21.2	31.2	14.5	82
6	14.5	49.6	13.9	1.7	2.2	82
7	15.1	36.8	18.4	10.6	1.1	82
8	5.5	8.3	6.1	46.0	16.1	82
9	9.4	39.9	10.5	19.4	2.8	82
10	2.2	10.0	13.9	32.9	22.9	82
11	12.7	26.0	10.5	29.9	2.8	82
12	2.2	11.1	8.9	34.4	25.5	82
13	20.5	25.5	8.9	23.3	3.9	82
14	0.6	2.8	5.5	30.5	42.7	82
15	23.3	34.9	7.2	14.4	2.2	82
16	3.9	30.3	24.2	14.6	9.0	82
17	1.1	6.6	8.3	48.2	17.7	82
18	2.2	11.0	38.6	14.3	9.9	76
19	0.6	12.4	15.2	29.2	24.7	82
20	0.6	11.2	24.6	34.6	10.1	81
21	5.6	31.1	14.4	27.2	1.7	80

SD = Strongly Disagree
D = Disagree
NA/ND = Neither Agree or Disagree
A = Somewhat Agree
SA = Strongly Agree

Table 15. Expected Comptrollers Response Group

Question #	SD	D	NA/ND	A	SA	Total
1	1.3	9.3	4.0	34.9	15.5	65
2	2.2	8.9	4.5	37.5	12.9	66
3	12.0	32.6	5.8	12.9	2.7	66
4	6.3	25.6	11.7	20.2	2.2	66
5	2.7	9.3	16.8	24.8	11.5	65
6	11.5	39.4	11.1	1.3	1.8	65
7	11.9	29.2	14.6	8.4	0.9	65
8	4.5	6.7	4.9	37.0	12.9	66
9	7.6	32.1	8.5	15.6	2.2	66
10	1.8	8.0	11.1	26.1	18.1	65
11	10.3	21.0	8.5	24.1	2.2	66
12	1.8	8.9	7.1	27.6	20.5	66
13	16.5	20.5	7.1	18.7	3.1	66
14	0.4	2.2	4.5	24.5	34.3	66
15	18.7	28.1	5.8	11.6	1.8	66
16	3.1	23.7	18.8	11.4	7.0	64
17	0.9	5.4	6.7	38.8	14.3	66
18	1.8	9.0	31.4	11.7	8.1	62
19	0.4	9.6	11.8	22.8	19.3	64
20	0.4	8.8	19.4	27.4	7.9	64
21	4.4	24.9	11.6	21.8	1.3	64

SD = Strongly Disagree
D = Disagree
NA/ND = Neither Agree or Disagree
A = Somewhat Agree
SA = Strongly Agree

Table 16. Chi-Square Results by Calculation for Question 1

	Observed	Expected	O-E	(O-E)^2	((O-E)^2)/E
CC	3	1.67	1.33	1.76	1.05
	11	11.71	-0.71	0.51	0.04
	7	5.02	1.98	3.92	0.78
	43	44.07	-1.07	1.14	0.03
	18	19.52	-1.52	2.32	0.12
FM	0	1.33	-1.33	1.76	1.33
	10	9.29	0.71	.51	0.05
	2	3.98	-1.98	3.92	0.98
	36	34.93	1.07	1.14	0.03
	17	15.48	1.52	2.32	0.15
Total	147	147	0.00	19.3	4.57*

*reference Chi-Square table

Table 17. Chi-Square Results Using Excel Software

	Commanders	Comptrollers
Observed	3	0
	11	10
	7	2
	43	36
	18	17
Expected	1.67	1.33
	11.71	9.29
	5.02	3.98
	44.07	34.93
	19.52	15.48
Probability		0.3344

Table 18. Chi-Square Results By Calculation for Question 2

	Observed	Expected	O-E	(O-E)^2	((O-E)^2)/E
CC	2	2.77	0.23	0.05	0.02
	12	11.08	0.92	0.84	0.08
	6	5.54	0.46	0.21	0.04
	45	46.54	-1.54	2.37	0.05
	16	10.07	-0.07	0.00	0.00
FM	2	2.23	-0.23	0.05	0.02
	8	8.92	-0.92	0.84	0.09
	4	4.46	-0.46	0.21	0.05
	39	37.46	1.54	2.37	0.06
	13	12.93	0.07	0.00	0.00
Total	148	148.00	0.00	6.97	0.41*

*reference Chi-Square table

Table 19. Chi-Square Results Using Excel Software

	Commanders	Comptrollers
Observed	3	2
	12	8
	6	4
	45	39
	16	13
Expected	2.77	2.23
	11.08	8.92
	5.54	4.46
	46.54	37.46
	16.07	12.93
Probability		0.9813

Table 20. Chi-Square Results By Calculation For Question 3

	Observed	Expected	O-E	(O-E)^2	((O-E)^2)/E
CC	13	14.96	-1.96	3.84	0.26
	47	40.45	6.55	42.96	1.06
	8	7.20	0.80	0.64	0.09
	12	16.07	-4.07	16.55	1.03
	2	3.32	-1.32	1.75	0.53
FM	14	12.04	1.96	3.84	0.32
	26	32.55	-6.55	42.96	1.32
	5	5.80	-0.80	0.64	0.11
	17	12.93	4.07	16.55	1.28
	4	2.68	1.32	1.75	0.66
Total	148	148.00	0.00	131.46	6.65*

*reference Chi-Square table

Table 21. Chi-Square Results Using Excel Software

	Commanders	Comptrollers
Observed	13	14
	47	26
	8	5
	12	17
	2	4
Expected	14.96	12.04
	40.45	32.55
	7.20	5.80
	16.07	12.93
	3.32	2.68
Probability		0.1558

Table 22. Chi-Square Results By Calculation For Question 4

	Observed	Expected	O-E	(O-E)^2	((O-E)^2)/E
CC	9	7.71	1.29	1.65	0.21
	34	31.41	2.59	6.72	0.21
	14	14.33	-0.33	0.11	0.01
	22	24.80	-2.80	7.82	0.32
	2	2.76	-0.76	0.57	0.21
FM	5	6.29	-1.29	1.65	0.26
	23	25.59	-2.59	6.72	0.26
	12	11.67	0.33	0.11	0.01
	23	20.20	2.80	7.82	0.39
	3	2.24	0.76	0.57	0.25
Total	147	147.00	0.00	33.73	2.13*

*reference Chi-Square table

Table 23. Chi-Square Results Using Excel Software

	Commanders	Comptrollers
Observed	9	5
	34	23
	14	12
	22	23
	2	3
Expected	7.71	6.29
	31.41	25.59
	14.33	11.67
	24.80	20.20
	2.76	2.24
Probability		0.7113

Table 24. Chi-Square Results By Calculation For Question 5

	Observed	Expected	O-E	(O-E)^2	((O-E)^2)/E
CC	3	3.35	-0.35	.12	0.04
	10	11.71	-1.71	2.94	0.25
	23	21.20	1.80	3.25	0.15
	35	31.24	3.76	14.15	0.45
	11	14.50	-3.50	12.27	0.85
FM	3	2.65	0.35	0.12	0.05
	11	9.29	1.71	2.94	0.32
	15	16.80	-1.80	3.25	0.19
	21	24.76	-3.76	14.15	0.57
	15	11.50	3.50	12.27	1.07
Total	147	147.00	0.00	65.47	3.93*

*reference Chi-Square table

Table 25. Chi-Square Results Using Excel Software

	Commanders	Comptrollers
Observed	3	3
	10	11
	23	15
	35	21
	11	15
Expected	3.35	2.65
	11.71	9.29
	21.20	16.80
	31.24	24.76
	14.50	11.50
Probability		0.4150

Table 26. Chi-Square Results By Calculation For Question 6

	Observed	Expected	O-E	(O-E)^2	((O-E)^2)/E
CC	14	14.50	-0.50	0.25	0.02
	50	49.65	0.35	0.13	0.00
	15	13.95	1.05	1.11	0.08
	1	1.67	-0.67	0.45	0.27
	2	2.23	-0.23	0.05	0.02
FM	12	11.50	0.50	0.25	0.02
	39	39.35	-0.35	0.13	0.00
	10	11.05	-1.05	1.11	0.10
	2	1.33	0.67	0.45	0.34
	2	1.77	0.23	0.05	0.03
Total	147	147.00	0.00	3.99	0.89*

*reference Chi-Square table

Table 27. Chi-Square Results Using Excel Software

	Commanders	Comptrollers
Observed	14	12
	50	39
	15	10
	1	2
	2	2
Expected	14.50	11.50
	49.65	39.35
	13.95	11.05
	1.67	1.33
	2.23	1.77
Probability		0.9256

Table 28. Chi-Square Results By Calculation For Question 7

	Observed	Expected	O-E	(O-E)^2	((O-E)^2)/E
CC	14	15.06	-1.06	1.13	0.07
	37	36.82	0.18	0.03	0.00
	21	18.41	2.59	6.72	0.36
	8	10.60	-2.60	6.75	0.64
	2	1.12	0.88	0.78	0.70
FM	13	11.94	1.06	1.13	0.09
	29	29.18	-0.18	0.03	0.00
	12	14.59	-2.59	6.72	0.46
	11	8.40	2.60	6.75	0.80
	0	0.88	-0.88	0.78	0.88
Total	147	147.00	0.00	30.83	4.02*

*reference Chi-Square table

Table 29. Chi-Square Results Using Excel Software

	Commanders	Comptrollers
Observed	14	13
	37	29
	21	12
	8	11
	2	0
Expected	15.06	11.94
	36.82	29.18
	18.41	14.59
	10.60	8.40
	1.12	0.88
Probability		0.4029

Table 30. Chi-Square Results By Calculation For Question 8

	Observed	Expected	O-E	(O-E)^2	((O-E)^2)/E
CC	5	5.54	-0.54	0.29	0.05
	5	8.31	-3.31	10.96	1.32
	6	6.09	-0.09	0.01	0.00
	47	45.99	1.01	1.03	0.02
	19	16.07	2.93	8.60	0.54
FM	5	4.46	0.54	0.29	0.07
	10	6.69	3.31	10.96	1.64
	5	4.91	0.09	0.01	0.00
	36	37.01	-1.01	1.03	0.03
	10	12.93	-2.93	8.60	0.66
Total	148	148.00	0.00	41.78	4.33*

*reference Chi-Square table

Table 31. Chi-Square Results Using Excel Software

	Commanders	Comptrollers
Observed	5	5
	5	10
	6	5
	47	36
	19	10
Expected	5.54	4.46
	8.31	6.69
	6.09	4.91
	45.99	37.01
	16.07	12.93
Probability		0.3632

Table 32. Chi-Square Results By Calculation For Question 9

	Observed	Expected	O-E	(O-E)^2	((O-E)^2)/E
CC	6	9.42	-3.42	11.69	1.24
	41	39.89	1.11	1.23	0.03
	3	10.53	-7.53	56.66	5.38
	28	19.39	8.61	74.10	3.82
	4	2.77	1.23	1.51	0.55
FM	11	7.58	3.42	11.69	1.54
	31	32.11	-1.11	1.23	0.04
	16	8.47	7.53	56.66	6.69
	7	15.61	-8.61	74.10	4.75
	1	2.23	-1.23	1.51	0.68
Total	148	148.00	0.00	290.37	24.71*

*reference Chi-Square table

Table 33. Chi-Square Results Using Excel Software

	Commanders	Comptrollers
Observed	6	11
	41	31
	3	16
	28	7
	4	1
Expected	9.42	7.58
	39.89	32.11
	10.53	8.47
	19.39	15.61
	2.77	2.23
Probability		5.745E-05

Table 34. Chi-Square Results By Calculation For Question 10

	Observed	Expected	O-E	(O-E)^2	((O-E)^2)/E
CC	3	2.23	0.77	0.59	0.26
	9	10.04	-1.04	1.08	0.11
	15	13.95	1.05	1.11	0.08
	33	32.91	0.09	0.01	0.00
	22	22.87	-0.87	0.76	0.03
FM	1	1.77	-0.77	0.59	0.33
	9	7.96	1.04	1.08	0.14
	10	11.05	-1.05	1.11	0.10
	26	26.09	-0.09	0.01	0.00
	19	18.13	0.87	0.76	0.04
Total	147	147.00	0.00	7.10	1.10*

*reference Chi-Square table

Table 35. Chi-Square Results Using Excel Software

	Commanders	Comptrollers
Observed	3	1
	9	9
	15	10
	33	26
	22	19
Expected	2.23	1.77
	10.04	7.96
	13.95	11.05
	32.91	26.09
	22.87	18.13
Probability		0.8945

Table 36. Chi-Square Results By Calculation For Question 11

	Observed	Expected	O-E	(O-E)^2	((O-E)^2)/E
CC	13	12.74	0.26	0.07	0.01
	29	26.04	2.96	8.776	0.34
	8	10.53	-2.53	6.39	0.61
	27	29.92	-2.92	8.52	0.28
	5	2.77	2.23	4.97	1.79
FM	10	10.26	-0.26	0.07	0.01
	18	20.96	-2.96	8.76	0.42
	11	8.47	2.53	6.39	0.75
	27	24.08	2.92	8.52	0.35
	0	2.23	-2.23	4.97	2.23
Total	148	148.00	0.00	57.40	6.79*

*reference Chi-Square table

Table 37. Chi-Square Results Using Excel Software

	Commanders	Comptrollers
Observed	13	10
	29	18
	8	11
	27	27
	5	0
Expected	12.74	10.26
	26.04	20.96
	10.53	8.47
	29.92	24.08
	2.77	2.23
Probability		0.1475

Table 38. Chi-Square Results By Calculation For Question 12

	Observed	Expected	O-E	(O-E)^2	((O-E)^2)/E
CC	3	2.22	0.78	0.61	0.28
	12	11.08	0.92	0.84	0.08
	10	8.86	1.14	1.29	0.15
	38	34.35	3.65	13.31	0.39
	19	25.49	-6.49	42.07	1.65
FM	1	1.78	-0.78	0.61	0.34
	8	8.92	-0.92	0.84	0.09
	6	7.14	-1.14	1.29	0.18
	24	27.65	-3.65	13.31	0.48
	27	20.51	6.49	42.07	2.05
Total	148	148.00	0.00	116.27	5.69*

*reference Chi-Square table

Table 39. Chi-Square Results Using Excel Software

	Commanders	Comptrollers
Observed	3	1
	12	8
	10	6
	38	24
	19	27
Expected	2.22	1.78
	11.08	8.92
	8.86	7.14
	34.35	27.65
	25.49	20.51
Probability		0.2236

Table 40. Chi-Square Results By Calculation For Question 13

	Observed	Expected	O-E	(O-E)^2	((O-E)^2)/E
CC	19	20.50	-1.50	2.25	0.11
	32	25.49	6.51	42.43	1.66
	11	8.86	2.14	4.56	0.51
	19	23.27	-4.27	18.24	0.78
	1	3.88	-2.88	8.29	2.14
FM	18	16.50	1.50	2.25	0.14
	14	20.51	-6.51	42.43	2.07
	5	7.14	-2.14	4.56	0.64
	23	18.73	4.27	18.24	0.97
	6	3.12	-2.88	8.29	2.65
Total	148	148.00	0.00	151.51	11.68*

*reference Chi-Square table

Table 41. Chi-Square Results Using Excel Software

	Commanders	Comptrollers
Observed	19	18
	32	14
	11	5
	19	23
	1	6
Expected	20.50	16.50
	25.49	20.51
	8.86	7.14
	23.27	18.73
	3.88	3.12
Probability		0.0199

Table 42. Chi-Square Results By Calculation For Question 14

	Observed	Expected	O-E	(O-E)^2	((O-E)^2)/E
CC	0	0.55	-0.55	0.31	0.55
	1	2.77	-1.77	3.13	1.13
	3	5.54	-2.54	6.45	1.16
	35	30.47	4.53	20.49	0.67
	43	42.66	0.34	0.11	0.00
FM	1	0.45	0.55	0.31	0.69
	4	2.23	1.77	3.13	1.41
	7	4.46	2.54	6.45	1.45
	20	24.53	-4.53	20.49	0.84
	34	34.34	-0.34	0.11	0.00
Total	148	148.00	0.00	61.01	7.91*

*reference Chi-Square table

Table 43. Chi-Square Results Using Excel Software

	Commanders	Comptrollers
Observed	0	1
	1	4
	3	7
	35	20
	43	34
Expected	0.55	0.45
	2.77	2.23
	5.54	4.46
	30.47	24.53
	42.66	34.34
Probability		0.0951

Table 44. Chi-Square Results By Calculation for Question 15

	Observed	Expected	O-E	(O-E)^2	((O-E)^2)/E
CC	29	23.27	5.73	32.83	1.41
	34	34.91	-0.91	0.82	0.02
	4	7.20	-3.20	10.26	1.42
	13	14.41	-1.41	1.98	0.14
	2	2.22	-0.22	0.05	0.02
FM	13	18.73	-5.73	32.83	1.75
	29	28.09	0.91	0.82	0.03
	9	5.80	3.20	10.26	1.77
	13	11.59	1.41	1.98	0.17
	2	1.78	0.22	0.05	0.03
Total	148	148.00	0.00	91.86	6.76*

*reference Chi-Square table

Table 45. Chi-Square Results Using Excel Software

	Commanders	Comptrollers
Observed	29	13
	34	29
	4	9
	13	13
	2	2
Expected	23.27	18.73
	34.91	28.09
	7.20	5.80
	14.41	11.59
	2.22	1.78
Probability		0.1489

Table 46. Chi-Square Results By Calculation For Question 16

	Observed	Expected	O-E	(O-E)^2	((O-E)^2)/E
CC	4	3.93	0.07	0.00	0.00
	30	30.33	-0.33	0.11	0.00
	21	24.15	-3.15	9.93	0.41
	21	14.60	6.40	40.92	2.80
	6	8.99	-2.99	8.92	0.99
FM	3	3.07	-0.07	0.00	0.00
	24	23.67	0.33	0.11	0.00
	22	18.85	3.15	9.93	0.53
	5	11.40	-6.40	40.92	3.59
	10	7.01	2.99	8.92	1.27
Total	146	146.00	0.00	119.77	9.61*

*reference Chi-Square table

Table 47. Chi-Square Results Using Excel Software

	Commanders	Comptrollers
Observed	4	3
	30	24
	21	22
	21	5
	6	10
Expected	3.93	3.07
	30.33	23.67
	24.15	18.85
	14.60	11.40
	8.99	7.01
Probability		0.0476

Table 48. Chi-Square Results By Calculation For Question 17

	Observed	Expected	O-E	(O-E)^2	((O-E)^2)/E
CC	1	1.11	-0.11	0.01	0.01
	8	6.65	1.35	1.83	0.27
	10	8.31	1.69	2.85	0.34
	48	48.20	-0.20	0.04	0.00
	15	17.73	-2.73	7.45	0.42
FM	1	0.89	0.11	0.01	0.01
	4	5.35	-1.35	1.83	0.34
	5	6.69	-1.69	2.85	0.43
	39	38.80	0.20	0.04	0.00
	17	14.27	2.73	7.45	0.52
Total	148	148.00	0.00	24.37	2.35*

*reference Chi-Square table

Table 49. Chi-Square Results Using Excel Software

	Commanders	Comptrollers
Observed	1	1
	8	4
	10	5
	48	39
	15	17
Expected	1.11	0.89
	6.65	5.35
	8.31	6.69
	48.20	38.80
	17.73	14.27
Probability		0.6710

Table 50. Chi-Square Results By Calculation For Question 18

	Observed	Expected	O-E	(O-E)^2	((O-E)^2)/E
CC	3	2.20	0.80	0.64	0.29
	12	11.01	0.99	0.97	0.09
	34	38.55	-4.55	20.71	0.54
	16	14.32	1.68	2.83	0.20
	11	9.91	1.09	1.18	0.12
FM	1	1.80	-0.80	0.64	0.35
	8	8.99	-0.99	0.97	0.11
	36	31.45	4.55	20.71	0.66
	10	11.68	-1.68	2.83	0.24
	7	8.09	-1.09	1.18	0.15
Total	138	138.00	0.00	52.65	2.74*

*reference Chi-Square table

Table 51. Chi-Square Results Using Excel Software

	Commanders	Comptrollers
Observed	3	1
	12	8
	34	36
	16	10
	11	7
Expected	2.20	1.80
	11.01	8.99
	38.55	31.45
	14.32	11.68
	9.91	8.09
Probability		0.6025

Table 52. Chi-Square Results By Calculation For Question 19

	Observed	Expected	O-E	(O-E)^2	((O-E)^2)/E
CC	0	0.56	-0.56	0.32	0.56
	10	12.36	-2.36	5.55	0.45
	13	15.16	-2.16	4.68	0.31
	32	29.21	2.79	7.81	0.27
	27	24.71	2.29	5.23	0.21
FM	1	0.44	0.56	0.32	0.72
	12	9.64	2.36	5.55	0.58
	14	11.84	2.16	4.68	0.40
	20	22.79	-2.79	7.81	0.34
	17	19.29	-2.29	5.23	0.27
Total	146	146.00	0.00	47.19	4.10*

*reference Chi-Square table

Table 53. Chi-Square Results Using Excel Software

	Commanders	Comptrollers
Observed	0	1
	10	12
	13	14
	32	20
	27	17
Expected	0.56	0.44
	12.36	9.64
	15.16	11.84
	29.21	22.79
	24.71	19.29
Probability		0.3921

Table 54. Chi-Square Results By Calculation For Question 20

	Observed	Expected	O-E	(O-E)^2	((O-E)^2)/E
CC	0	0.56	-0.56	0.31	0.56
	8	11.17	-3.17	10.06	0.90
	18	24.58	-6.58	43.29	1.76
	42	34.63	7.37	54.25	1.57
	13	10.06	2.94	8.67	0.86
FM	1	0.44	0.56	0.31	0.71
	12	8.83	3.17	10.06	1.14
	26	19.42	6.58	43.29	2.23
	20	27.37	-7.37	54.25	1.98
	5	7.94	-2.94	8.67	1.09
Total	145	145.00	0.00	233.17	12.80*

*reference Chi-Square table

Table 55. Chi-Square Results Using Excel Software

	Commanders	Comptrollers
Observed	0	1
	8	12
	18	26
	42	20
	13	5
Expected	0.56	0.44
	11.17	8.83
	24.58	19.42
	34.63	27.37
	10.06	7.94
Probability		0.0123

Table 56. Chi-Square Results By Calculation For Question 21

	Observed	Expected	O-E	(O-E)^2	((O-E)^2)/E
CC	8	5.56	2.44	5.98	1.08
	25	31.11	-6.11	37.35	1.20
	14	14.44	-0.44	0.20	0.01
	31	27.22	3.78	14.27	0.52
	2	1.67	0.33	0.11	0.07
FM	2	4.44	-2.44	5.98	1.34
	31	24.89	6.11	37.35	1.50
	12	11.56	0.44	0.20	0.02
	18	21.78	-3.78	14.27	0.66
	1	1.33	0.33	0.11	0.08
Total	144	144.00	0.00	115.80	6.48*

*reference Chi-Square table

Table 57. Chi-Square Results Using Excel Software

	Commanders	Comptrollers
Observed	8	2
	25	31
	14	12
	31	18
	2	1
Expected	5.56	4.44
	31.11	24.89
	14.44	11.56
	27.22	21.78
	1.67	1.33
Probability		0.1660

Appendix C

MAJCOM Displays

Table 58. ACC Survey Responses
(percentages may not add to 100% due to rounding)

[42 Responses]	Question Number										
	1	2	3	4	5	6	7	8	9	10	11
Strongly Disagree	2%	0%	12%	10%	5%	29%	17%	7%	2%	7%	7%
Disagree	12%	7%	52%	29%	14%	52%	48%	33%	10%	52%	10%
Neither Agree/Disagree	5%	5%	12%	29%	29%	17%	21%	17%	5%	10%	14%
Somewhat Agree	52%	74%	19%	29%	38%	0%	12%	40%	55%	21%	38%
Strongly Agree	29%	14%	5%	2%	14%	2%	2%	2%	29%	10%	31%

	Question Number									
	12	13	14	15	16	17	18	19	20	21
Strongly Disagree	2%	21%	2%	36%	7%	0%	5%	2%	0%	0%
Disagree	7%	31%	0%	48%	26%	5%	13%	19%	15%	38%
Neither Agree/Disagree	12%	12%	5%	2%	29%	12%	53%	19%	32%	23%
Somewhat Agree	52%	31%	36%	10%	19%	52%	20%	33%	34%	38%
Strongly Agree	26%	5%	57%	5%	19%	31%	10%	26%	20%	0%

Table 59. AETC Survey Responses
(percentages may not add to 100% due to rounding)

[23 Responses]	Question Number										
	1	2	3	4	5	6	7	8	9	10	11
Strongly Disagree	0%	0%	9%	4%	4%	17%	17%	13%	0%	9%	0%
Disagree	4%	9%	57%	48%	22%	74%	48%	17%	4%	39%	13%
Neither Agree/Disagree	0%	9%	9%	22%	22%	4%	22%	17%	4%	22%	17%
Somewhat Agree	57%	43%	22%	22%	39%	0%	13%	48%	65%	30%	52%
Strongly Agree	39%	39%	4%	4%	13%	4%	0%	4%	26%	0%	17%

	Question Number									
	12	13	14	15	16	17	18	19	20	21
Strongly Disagree	4%	26%	0%	26%	0%	4%	0%	0%	0%	0%
Disagree	22%	30%	9%	43%	57%	0%	13%	22%	13%	26%
Neither Agree/Disagree	17%	13%	9%	13%	13%	4%	57%	35%	9%	22%
Somewhat Agree	35%	26%	26%	17%	17%	70%	26%	30%	57%	48%
Strongly Agree	22%	4%	57%	0%	13%	22%	4%	13%	22%	4%

Table 60. AFMC Survey Responses
(percentages may not add to 100% due to rounding)

[24 Responses]	Question Number										
	1	2	3	4	5	6	7	8	9	10	11
Strongly Disagree	0%	13%	33%	13%	4%	4%	17%	17%	21%	8%	4%
Disagree	25%	42%	46%	38%	0%	61%	57%	50%	21%	50%	8%
Neither Agree/Disagree	13%	4%	13%	25%	35%	30%	13%	8%	17%	25%	0%
Somewhat Agree	58%	38%	4%	21%	35%	4%	13%	21%	29%	17%	54%
Strongly Agree	4%	4%	4%	4%	26%	0%	0%	4%	13%	0%	33%

	Question Number									
	12	13	14	15	16	17	18	19	20	21
Strongly Disagree	4%	17%	0%	8%	0%	4%	4%	0%	0%	21%
Disagree	13%	42%	4%	46%	35%	17%	13%	9%	22%	54%
Neither Agree/Disagree	8%	13%	17%	21%	48%	17%	46%	22%	57%	17%
Somewhat Agree	46%	25%	50%	21%	13%	54%	29%	35%	17%	8%
Strongly Agree	29%	4%	29%	4%	4%	8%	8%	35%	4%	0%

Table 61. AFSPC Survey Responses
(percentages may not add to 100% due to rounding)

[7 Responses]	Question Number										
	1	2	3	4	5	6	7	8	9	10	11
Strongly Disagree	0%	0%	14%	0%	0%	14%	14%	0%	0%	14%	0%
Disagree	14%	0%	57%	29%	14%	57%	71%	29%	0%	43%	29%
Neither Agree/Disagree	0%	14%	0%	0%	14%	14%	14%	14%	0%	0%	29%
Somewhat Agree	43%	29%	29%	57%	43%	14%	0%	43%	86%	43%	29%
Strongly Agree	43%	57%	0%	14%	29%	0%	0%	14%	14%	0%	14%

	Question Number									
	12	13	14	15	16	17	18	19	20	21
Strongly Disagree	0%	14%	0%	29%	29%	0%	0%	0%	0%	0%
Disagree	0%	43%	0%	71%	57%	0%	14%	14%	0%	0%
Neither Agree/Disagree	14%	14%	0%	0%	0%	0%	57%	14%	29%	57%
Somewhat Agree	43%	29%	43%	0%	14%	71%	29%	57%	43%	29%
Strongly Agree	43%	0%	57%	0%	0%	29%	0%	14%	29%	14%

Table 62. AMC Survey Responses
(percentages may not add to 100% due to rounding)

[20 Responses]	Question Number										
	1	2	3	4	5	6	7	8	9	10	11
Strongly Disagree	10%	5%	40%	20%	5%	20%	25%	30%	5%	20%	0%
Disagree	20%	15%	35%	60%	20%	60%	40%	25%	5%	45%	10%
Neither Agree/Disagree	10%	5%	10%	0%	10%	15%	5%	10%	5%	10%	25%
Somewhat Agree	40%	55%	10%	15%	45%	0%	25%	35%	75%	25%	30%
Strongly Agree	20%	20%	5%	5%	20%	5%	5%	0%	10%	0%	35%

	Question Number									
	12	13	14	15	16	17	18	19	20	21
Strongly Disagree	5%	40%	0%	45%	0%	0%	0%	0%	0%	20%
Disagree	20%	25%	10%	15%	40%	20%	26%	5%	20%	45%
Neither Agree/Disagree	5%	0%	5%	15%	35%	10%	32%	5%	40%	5%
Somewhat Agree	35%	25%	40%	25%	15%	50%	11%	30%	30%	30%
Strongly Agree	35%	10%	45%	0%	10%	20%	32%	60%	10%	0%

Table 63. PACAF Survey Responses
(percentages may not add to 100% due to rounding)

[13 Responses]	Question Number										
	1	2	3	4	5	6	7	8	9	10	11
Strongly Disagree	0%	0%	15%	0%	0%	8%	46%	31%	0%	8%	0%
Disagree	17%	15%	62%	38%	23%	69%	15%	38%	8%	85%	0%
Neither Agree/Disagree	8%	8%	0%	15%	38%	23%	31%	8%	15%	0%	15%
Somewhat Agree	58%	62%	15%	46%	31%	0%	8%	23%	62%	8%	38%
Strongly Agree	17%	15%	8%	0%	8%	0%	0%	0%	15%	0%	46%

	Question Number									
	12	13	14	15	16	17	18	19	20	21
Strongly Disagree	0%	38%	0%	38%	15%	0%	0%	0%	0%	8%
Disagree	15%	23%	0%	38%	38%	8%	10%	23%	15%	46%
Neither Agree/Disagree	0%	15%	8%	0%	8%	8%	90%	8%	15%	15%
Somewhat Agree	46%	23%	38%	23%	38%	69%	0%	62%	69%	31%
Strongly Agree	38%	0%	54%	0%	0%	15%	0%	8%	0%	0%

Table 64. USAFE Survey Responses
(percentages may not add to 100% due to rounding)

[14 Responses]	Question Number										
	1	2	3	4	5	6	7	8	9	10	11
Strongly Disagree	0%	7%	7%	14%	7%	21%	0%	21%	21%	29%	0%
Disagree	14%	0%	50%	36%	14%	43%	36%	21%	14%	29%	23%
Neither Agree/Disagree	0%	14%	7%	7%	7%	21%	57%	14%	0%	7%	31%
Somewhat Agree	71%	71%	36%	43%	43%	7%	7%	36%	57%	29%	31%
Strongly Agree	14%	7%	0%	0%	29%	7%	0%	7%	7%	7%	15%

	Question Number									
	12	13	14	15	16	17	18	19	20	21
Strongly Disagree	0%	21%	0%	21%	0%	0%	0%	0%	8%	0%
Disagree	7%	29%	0%	36%	21%	7%	8%	14%	0%	54%
Neither Agree/Disagree	14%	7%	0%	0%	57%	14%	42%	14%	23%	0%
Somewhat Agree	29%	36%	36%	36%	7%	64%	8%	14%	69%	46%
Strongly Agree	50%	7%	64%	7%	14%	14%	42%	57%	0%	0%

Table 65. Other (AIA, USAF, USAFA, AFDW & AFSOC) Survey Responses
(percentages may not add to 100% due to rounding)

[5 Responses]	Question Number										
	1	2	3	4	5	6	7	8	9	10	11
Strongly Disagree	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Disagree	0%	0%	20%	20%	0%	100	40%	40%	20%	40%	40%
Neither Agree/Disagree	20%	0%	0%	0%	80%	0%	40%	0%	20%	20%	40%
Somewhat Agree	40%	60%	80%	80%	20%	0%	20%	60%	20%	40%	20%
Strongly Agree	40%	40%	0%	0%	0%	0%	0%	0%	40%	0%	0%

	Question Number									
	12	13	14	15	16	17	18	19	20	21
Strongly Disagree	0%	20%	0%	0%	0%	0%	33%	0%	0%	0%
Disagree	40%	20%	0%	80%	50%	0%	33%	0%	0%	0%
Neither Agree/Disagree	20%	20%	0%	20%	25%	0%	33%	25%	20%	20%
Somewhat Agree	20%	40%	20%	0%	25%	60%	0%	75%	80%	60%
Strongly Agree	20%	0%	80%	0%	0%	40%	0%	0%	0%	20%

Table 66. Overall Total Survey Responses
(percentages may not add to 100% due to rounding)

[148 Responses]	Question Number										
	1	2	3	4	5	6	7	8	9	10	11
Strongly Disagree	2%	3%	18%	10%	4%	18%	18%	16%	7%	11%	3%
Disagree	14%	14%	49%	39%	14%	61%	45%	32%	10%	49%	12%
Neither Agree/Disagree	6%	7%	9%	18%	26%	17%	22%	13%	7%	13%	17%
Somewhat Agree	54%	57%	20%	31%	38%	2%	13%	36%	56%	24%	40%
Strongly Agree	24%	20%	4%	3%	18%	3%	1%	3%	20%	3%	28%

	Question Number									
	12	13	14	15	16	17	18	19	20	21
Strongly Disagree	3%	25%	1%	28%	5%	1%	3%	1%	1%	7%
Disagree	14%	31%	3%	43%	37%	8%	14%	15%	14%	39%
Neither Agree/Disagree	11%	11%	7%	9%	29%	10%	51%	18%	30%	18%
Somewhat Agree	42%	28%	37%	18%	18%	59%	19%	36%	43%	34%
Strongly Agree	31%	5%	52%	3%	11%	22%	13%	30%	12%	2%

Appendix D

Polarity Responses by Position

Table 67. Comparison of Polarity (by Position)

		Question Number										
		1	2	3	4	5	6	7	8	9	10	11
Strongly Disagree or Disagree	CCs	17%	18%	73%	53%	16%	78%	62%	51%	12%	57%	15%
	FMs	15%	15%	61%	42%	22%	78%	65%	42%	23%	64%	15%
	Total	16%	17%	68%	48%	18%	78%	63%	47%	17%	60%	15%
Somewhat Agree or Strongly Agree	CCs	74%	74%	17%	30%	56%	4%	12%	39%	80%	39%	67%
	FMs	82%	79%	32%	39%	55%	6%	17%	41%	70%	12%	69%
	Total	78%	76%	24%	34%	56%	5%	14%	40%	76%	27%	68%

		Question Number									
		12	13	14	15	16	17	18	19	20	21
Strongly Disagree or Disagree	CCs	18%	62%	1%	77%	41%	11%	20%	12%	10%	41%
	FMs	14%	48%	8%	64%	42%	8%	15%	20%	20%	52%
	Total	16%	56%	4%	71%	42%	9%	17%	16%	14%	46%
Somewhat Agree or Strongly Agree	CCs	70%	24%	95%	18%	33%	77%	36%	72%	68%	41%
	FMs	77%	44%	82%	23%	23%	85%	27%	58%	39%	30%
	Total	73%	33%	89%	20%	29%	80%	32%	66%	55%	36%

Appendix E

Commander & Comptroller Percentage Response Data

Table 68. CC Survey Responses
(percentages may not add to 100% due to rounding)

[82 Responses]	Question Number										
	1	2	3	4	5	6	7	8	9	10	11
Strongly Disagree	4%	4%	16%	11%	4%	17%	17%	16%	6%	7%	4%
Disagree	13%	15%	57%	42%	12%	61%	45%	35%	6%	50%	11%
Neither Agree/Disagree	9%	7%	10%	17%	28%	18%	26%	10%	7%	4%	18%
Somewhat Agree	52%	55%	15%	27%	43%	1%	10%	33%	57%	34%	40%
Strongly Agree	22%	20%	2%	2%	13%	2%	2%	6%	23%	5%	27%

	Question Number									
	12	13	14	15	16	17	18	19	20	21
Strongly Disagree	4%	23%	0%	35%	5%	1%	4%	0%	0%	10%
Disagree	15%	39%	1%	41%	37%	10%	16%	12%	10%	31%
Neither Agree/Disagree	12%	13%	4%	5%	26%	12%	45%	16%	22%	18%
Somewhat Agree	46%	23%	43%	16%	26%	59%	21%	39%	52%	39%
Strongly Agree	23%	1%	52%	2%	7%	18%	14%	33%	16%	3%

Table 69. FM Survey Responses
(percentages may not add to 100% due to rounding)

[66 Responses]	Question Number										
	1	2	3	4	5	6	7	8	9	10	11
Strongly Disagree	0%	3%	21%	8%	5%	18%	20%	15%	8%	17%	2%
Disagree	15%	12%	39%	35%	17%	60%	45%	27%	15%	47%	14%
Neither Agree/Disagree	3%	6%	8%	18%	23%	15%	18%	17%	8%	24%	15%
Somewhat Agree	55%	59%	26%	35%	32%	3%	17%	41%	55%	11%	40%
Strongly Agree	26%	20%	6%	5%	23%	3%	0%	0%	15%	2%	29%

	Question Number									
	12	13	14	15	16	17	18	19	20	21
Strongly Disagree	2%	27%	2%	20%	5%	2%	2%	2%	2%	3%
Disagree	12%	21%	6%	44%	38%	6%	13%	19%	19%	48%
Neither Agree/Disagree	9%	8%	11%	14%	34%	8%	58%	22%	41%	19%
Somewhat Agree	36%	35%	30%	20%	8%	59%	16%	31%	31%	28%
Strongly Agree	41%	9%	52%	3%	16%	26%	11%	27%	8%	2%

Appendix F

Raw Data by Record

Table 70. Raw Data by Record

MAJ CMD	Pos	Rec. #	Question Number																				
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
ACC	CC	1	5	4	4	4	3	2	2	3	4	2	4	4	2	4	2	4	4	3	2	4	4
ACC	CC	3	5	5	2	2	3	1	1	2	2	2	4	5	2	5	2	4	3	3	3	5	2
ACC	CC	10	5	5	4	4	4	2	3	4	4	4	3	4	2	4	2	3	3	3	4	5	4
ACC	CC	13	3	4	2	4	3	3	4	2	4	4	3	5	3	4	2	3	4	4	5	4	4
ACC	CC	15	4	4	2	1	3	1	1	2	4	2	5	5	1	4	2	4	3	5	5	4	2
ACC	CC	19	4	4	2	2	2	2	3	4	4	2	4	4	3	4	2	3	4	3	4	4	3
ACC	CC	28	4	4	2	1	4	3	3	4	3	4	1	2	2	5	1	1	5	1	3	3	4
ACC	CC	42	2	3	2	2	4	2	2	2	5	2	4	4	1	4	2	4	3	4	4	3	2
ACC	CC	51	1	2	2	3	4	2	2	1	5	2	5	4	4	5	1	5	4	3	4	3	2
ACC	CC	53	2	2	2	1	5	3	4	2	4	2	4	4	2	5	2	2	4	3	4		
ACC	CC	56	2	5	2	3	3	1	2	4	5	1	4	3	2	4	1	3	4	3	5	3	3
ACC	CC	59	4	3	2		4	2	3	2	4	4	3	3	4	4	4	2	4		3	4	4
ACC	CC	61	5	5	5	2	4	1	2	1	5	5	4	1	2	5	1	3	5	5	5	5	4
ACC	CC	62	5	4	2	4	4	2	2	3	4	4	1	4	2	5	2	4	4	3	4	4	2
ACC	CC	78	4	4	2	2	2	2	2	4	4	2	5	5	2	5	1	5	4	3	2	4	3
ACC	CC	86	5	5	4	5	1	1	5	5	5	5	1	4	5	5	1	1	5	2	2	5	4
ACC	CC	90	4	4	1	3	3	2	2	4	4	2	4	4	3	5	1	3	4	5	4	5	4
ACC	CC	101	4	4	1	1	5	1	2	2	4	2	5	4	1	5	1	4	4	4	5	5	3
ACC	CC	102	4	4	2	4	2	2	2	4	4	2	5	4	2	5	2	4	5	3	5	2	4
ACC	CC	106	4	4	3	3	4	2	3	2	5	2	2	4	4	5	4	2	5	3	5	2	2
ACC	CC	111	5	4	4	3	3	2	3	4	4	2	4	5	4	4	4	2	2	4	5	3	4
ACC	CC	112	2	4	2	2	4	3	4	3	5	4	3	4	4	4	2	4	5	3	4	4	4
ACC	CC	115	4	4	3	3	5	2	1	4	5	4	4	4	2	5	2	3	4	2	2	4	4
ACC	CC	116	3	4	2	3	5	3	2	3	5	1	5	3	1	4	5	5	2	3	3	4	2
ACC	CC	133	4	4	1	2	4	2	3	4	4	2	4	5	4	4	2	2	4	4	4	5	
ACC	CC	135	4	4	2	3	4	2	4	4	4	5	2	2	4	5	2	2	4	2	4	4	3
ACC	CC	140	4	4	2	2	4	5	2	4	2	4	5	5	1	5	1	5	4	3	5	4	2
ACC	FM	2	5	2	2	2	5	2	2	2	1	2	2	2	4	5	2	3	4	5	4	3	2
ACC	FM	25	4	4	3	3	4	2	1	2	2	2	5	4	3	5	1	1	5	4	3	3	3
ACC	FM	29	5	4	4	4	2	2	1	3	4	2	5	4	3	5	1	5	5	3	2	2	2

Table 70. Raw Data by Record (cont'd)

MAJ CMD	Pos	Rec. #	Question Number																				
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
ACC	FM	30	4	4	2	2	4	3	4	4	4	1	4	5	2	4	4	2	5	3	4	3	2
ACC	FM	33	4	4	1	2	5	1	2	2	4	2	5	4	1	5	1	5	4	4	5	5	2
ACC	FM	43	5	4	4	4	3	2	2	4	4	2	4	5	2	4	2	3	4	3	3	3	
ACC	FM	60	4	4	5	4	3	1	1	4	5	4	4	3	4	5	1	2	5	2	2	3	4
ACC	FM	69	4	5	4	4	2	1	2	2	2	2	2	3	1	1	5	2	4	3	4	3	2
ACC	FM	74	4	4	2	4	4	2	2	3	4	3	4	5	4	4	2	2	4	3	4	4	4
ACC	FM	76	5	4	2	4	4	2	2	4	4	2	5	5	4	5	2	5	5	3	5	2	4
ACC	FM	96	4	4	2	3	2	1	2	2	4	2	5	4	5	5	1	5	4	2	2	2	2
ACC	FM	114	5	4	3	4	3	1	3	2	3	3	3	4	4	5	3	2	4	3	3	2	3
ACC	FM	127	2	4	1	2	3	2	1	1	4	5	5	4	1	3	2	3	5	4	3	3	2
ACC	FM	136	4	4	4	3	1	1	2	4	5	3	3	4	1	5	1	3	5	1	1	4	3
ACC	FM	147	4	4	3	3	3	3	3	3	5	3	4	4	4	3	2	3	3		2	3	3
AETC	CC	9	4	5	2	2	5	2	1	1	2	2	5	5	1	5	1	4	4	2	3	4	2
AETC	CC	17	4	4	2	2	4	1	2	4	4	4	4	4	1	5	1	2	1	4	3	4	4
AETC	CC	24	5	5	4	4	4	2	3	3	4	2	4	3	3	5	1	2	3	2	3	4	4
AETC	CC	27	4	5	3	3	4	2	3	4	4	4	2	3	3	3	4	2	4	2	2	4	4
AETC	CC	32	5	2	1	2	2	1	1	4	4	2	4	2	4	5	1	2	4	3	4	4	3
AETC	CC	38	4	4	2	3	4	3	2	4	5	4	5	2	2	4	2	2	4	3	3	4	4
AETC	CC	47	2	4	2	2	3	2	2	4	4	2	3	4	2	4	2	2	4	4	5	2	4
AETC	CC	52	4	4	2	2	2	2	3	4	5	3	4	1	1	5	1	4	4	4	3	5	4
AETC	CC	85	5	2	2	3	1	2	2	2	4	2	4	4	2	5	2	2	4	3	4	5	2
AETC	CC	107	4	3	2	2	4	2	2	2	4	4	2	2	4	5	2	2	4	3	5	4	3
AETC	CC	113	5	4	2	3	3	2	4	5	5	4	4	5	3	4	4	2	5	3	4	3	2
AETC	FM	6	5	5	2	2	2	5	1	4	4	2	5	5	4	4	2	5	5	3	2	5	5
AETC	FM	8	4	3	4	4	4	2	3	3	4	3	3	4	2	3	4	2	4	3	4	3	4
AETC	FM	16	5	5	2	2	3	2	2	3	4	3	5	5	4	4	3	4	4	4	2	2	3
AETC	FM	18	4	5	1	2	5	2	2	3	5	1	4	4	1	5	2	2	4	3	2	2	2
AETC	FM	23	4	4	4	4	4	2	2	2	4	2	4	3	2	5	2	4	4	3	3	4	2
AETC	FM	49	4	4	4	3	5	1	1	4	4	3	4	4	2	2	3	3	4	3	4	4	3
AETC	FM	63	4	4	2	1	4	2	2	2	4	2	4	4	4	2	4	3	4	3	4	4	4
AETC	FM	71	4	5	3	4	3	1	3	1	5	4	3	2	1	5	1	5	5	3	5	5	4
AETC	FM	88	5	4	2	2	2	2	2	4	4	4	4	4	2	5	2	2	4	4	2	4	4

Table 70. Raw Data by Record (cont'd)

MAJ CMD	Pos	Rec. #	Question Number																				
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
AETC	FM	99	5	5	4	4	4	2	4	4	5	2	3	2	1	4	2	3	5	4	3	4	4
AETC	FM	105	5	5	5	5	2	2	4	4	3	3	2	3	4	5	2	2	4	3	4	5	2
AETC	FM	122	4	4	2	2	3	2	2	1	4	1	4	5	5	5	3	5	5	5	3	4	3
AFMC	CC	5	4	4	2	2	5	3	1	2	4	1	4	1	4	5	1	3	4	4	3	3	1
AFMC	CC	20	4	4	2	2	4	2	1	2	1	2	5	5	2	4	2	4	2	5	5	4	2
AFMC	CC	21	4	4	3	4	4	2	2	5	5	4	4	3	3	4	3	3	4	3	5	4	4
AFMC	CC	48	4	2	1	1	4	3	2	2	4	2	4	4	2	4	4	2	4	4	5	2	2
AFMC	CC	50	3	2	2	1	5	2	3	2	2	2	4	4	2	5	2	4	5	3	5	3	2
AFMC	CC	68	3	1	1	2	4	3	2	1	1	4	4	4	2	3	2	5	2	1	2	2	2
AFMC	CC	70	4	4	3	4	3	4	2	4	5	2	4	3	4	4	2	2	3	3	3	3	3
AFMC	CC	72	4	4	1	2	3	2	2	1	2	2	5	5	2	4	3	3	4	4	4	2	1
AFMC	CC	83	4	3	3	4	4	2	2	2	3	4	2	2	3	4	3	3	4	3	4	2	3
AFMC	CC	91	4	2	2	2	3	2	4	3	1	1	5	4	1	4	4	4	3	5	4	3	1
AFMC	CC	130	4	2	1	2	5	3	2	2	3	4	5	4	4	4	1	3	4	2	5	4	1
AFMC	FM	26	2	1	1	1	5	1	1	2	4	3	4	5	2	5	2	3	4	4	2	4	2
AFMC	FM	39	4	4	4	3	3	2	3	4	4	2	2	5	4	5	5	2	4	3	3	3	4
AFMC	FM	40	4	4	2	3	3	2	2	1	1	3	4	4	1	3	4	3	3	4	4	3	1
AFMC	FM	46	2	2	2	3	3	2	2	3	2	3	5	4	2	4	3	3	2	3	5	3	2
AFMC	FM	58	4	4	2	3	3	3	1	4	4	3	1	2	2	5	2	2	1	3	3	3	2
AFMC	FM	64	5	5	5	5	4	2	2	2	3	2	4	5	5	3	4	2	5	2	3	3	2
AFMC	FM	65	2	2	2	3	1			2	4	2	5	4	1	5	2	2	2	3			2
AFMC	FM	93	3	1	1	2	5	2	3	2	3	2	4	4	2	4	3	3	4	3	4	3	3
AFMC	FM	98	2	2	1	2	4	3	4	1	1	3	5	5	4	4	2	2	4	3	5	3	2
AFMC	FM	1	2	2	2	4	4	2	2	4	2	2	4	4	4	5	2	2	4	2	4	2	2
AFMC	FM	103	4	2	2	3	3	2	2	2	2	3	4	4	3	2	2	3	4	3	4	3	3
AFMC	FM	121	2	2	2	4	5	3	2	2	4	2	4	2	2	3	2		4	4	4	3	2
AFMC	FM	148	4	4	1	2		2	4	4	5	2	5	5	1	4	4	3	3	4	5	5	2
AFSPC	CC	35	4	3	2	4	4	3	2	3	4	2	3	3	1	5	2	2	5	3	4	3	3
AFSPC	CC	44	2	5	4	2	3	2	2	2	4	4	3	5	2	4	2	2	4	4	4	4	3
AFSPC	CC	77	5	5	2	5	2	1	1	5	4	4	2	4	4	5	1	1	5	2	2	5	5
AFSPC	CC	82	5	5	4	4	4	2	3	2	4	4	4	4	3	5	2	2	4	4	4	5	3
AFSPC	FM	11	4	4	2	4	4	4	2	4	4	2	5	5	2	4	2	4	4	3	3	4	3

Table 70. Raw Data by Record (cont'd)

MAJ CMD	Pos	Rec. #	Question Number																				
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
AFSPC	FM	37	5	5	1	2	5	2	2	4	4	1	2	4	2	4	1	1	4	3	5	3	4
AFSPC	FM	137	4	4	2	4	5	2	2	4	5	2	4	5	4	5	2	2	4	3	4	4	4
AMC	CC	14	2	4	1	1	3	5	1	1	4	4	5	5	1	5	1	3	3	3	5	3	1
AMC	CC	31	5	5	3	2	4	2	2	2	4	2	5	4	2	5	4	2	5	3	5	5	4
AMC	CC	34	4	4	2	2	2	3	2	2	4	4	3	3	2	4	1	3	2	4	2	3	2
AMC	CC	54	2	2	2	2	4	2	1	4	4	2	4	4	1	5	1	3	4	2	5	4	2
AMC	CC	66	1	2	1	1	5	2	2	1	5	1	4	2	1	5	1	5	4	2	5	4	1
AMC	CC	67	4	4	3	4	4	2	2	2	4	3	3	4	2	5	1	3	4	5	4	4	4
AMC	CC	75	1	1	1	1	2	1	1	1	3	2	5	4	2	4	1	4	3	5	4	3	1
AMC	CC	84	4	4	2	2	5	2	2	1	4	2	5	4	2	4	4	4	5	3	5	5	4
AMC	CC	118	3	4	1	2	4	2	4	3	4	4	3	4	4	2	3	2	2	4	4	2	2
AMC	CC	119	2	2	2	2	5	1	5	2	4	2	5	5	1	5	1	4	4	5	5	4	2
AMC	FM	4	5	5	4	4	2	2	4	4	4	2	2	2	5	4	2	2	5	2	5	2	4
AMC	FM	12	4	4	1	2	4	3	3	1	2	1	5	5	1	5	1	5	2	3	5	3	2
AMC	FM	22	4	4	1	2	5	3	1	1	4	1	4	5	1	4	2	3	4	5	5	4	1
AMC	FM	41	5	5	5	5	1	1	4	4	4	1	4	5	5	4	4	2	4	2	4	3	2
AMC	FM	79	4	4	1	1	2	2	2	4	1	2	3	2	4	4	3	2	5	5	5	3	2
AMC	FM	108	3	4	2	2	4	2	4	3	4	4	3	4	4	2	2	2	2		4	2	4
AMC	FM	117	5	5	1	2	4	2	2	4	4	2	4	5	4	5	4	2	4	5	5	4	2
AMC	FM	123	2	3	2	2	4	2	2	2	4	2	4	1	1	4	3	3	4	3	5	3	2
AMC	FM	128	4	4	2	2	4	1	1	4	5	4	5	5	1	5	1	2	4	3	4	2	3
AMC	FM	129	4	4	4	4	3	2	4	4	4	3	2	2	4	3	4	3	4	2	3	3	4
PACAF	CC	45	4	4	2	2	2	2	1	1	5	2	5	5	1	5	1	4	4		4	4	1
PACAF	CC	55	4	4	2	2	3	2	2	2	4	2	5	4	4	5	1	2	3	3	4	4	2
PACAF	CC	57	2	3	1	2	3	1	1	2	4	2	5	2	1	5	1	1	4	3	5	4	2
PACAF	CC	97	4	4	4	4	4	2	2	4	4	2	4	4	4	3	4	2	4	3	2	4	4
PACAF	CC	120	4	4	5	4	4	3	3	2	3	4	4	4	3	4	4	2	4	3	4	4	4
PACAF	CC	131	2	4	2	4	4	2	3	2	4	2	4	5	2	4	2	4	4	3	4	4	4
PACAF	CC	132	3	4	2	4	3	2	1	1	3	2	4	4	1	4	2	4	4	2	4	4	2
PACAF	CC	139	4	5	2	4	4	3	4	4	4	2	3	2	2	4	4	2	5	3	3	3	4
PACAF	CC	141	4	2	2	3	3	2	3	2	4	2	4	4	2	5	2	4	2		4	4	3
PACAF	CC	145	5	5	2	2	3	2	3	4	4	2	3	5	3	4	2	3	4		2	3	3

Table 70. Raw Data by Record (cont'd)

MAJ CMD	Pos	Rec. #	Question Number																				
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
PACAF	FM	94	4	4	2	4	2	2	1	1	5	2	5	5	1	5	1	2	4	3	4	2	2
PACAF	FM	109	5	4	4	3	2	2	1	3	4	2	5	5	1	5	1	1	5	3	2	4	2
PACAF	FM	110		2	1	2	5	3	1	1	2	1	5	4	4	5	2	4	4	3	4	2	2
USAFE	CC	81	5	4	4	2	2	1	2	2	1	1	4	5	1	5	1	3	4	5	5	3	2
USAFE	CC	89	4	4	2	3	4	1	2	4	4	2	4	4	2	5	4	3	4	4	5	4	2
USAFE	CC	92	4	1	2	2	4	3	3	1	1	4	5	5	2	4	5	2	2	5	5	4	2
USAFE	CC	124	4	4	4	4	4	2	3	5	5	4	3	4	4	5	1	4	4	3	4	4	4
USAFE	CC	143	4	4	2	4	3	2	3	4	4	4	2	4	2	5	2	2	4		4	4	4
USAFE	CC	146	4	4	2	2	1	2	3	1	4	5	3	2	4	4	2	3	4	5	5	4	4
USAFE	FM	73	5	5	4	4	5	2	3	4	4	4	2	3	5	5	4	2	4	2	3	4	4
USAFE	FM	87	4	4	3	2	5	5	4	3	4	2	3	5	3	5	2	3	4	5	5	4	2
USAFE	FM	95	2	4	2	1	4	3	3	4	2	2	4	5	1	5	4	3	3	3	5	1	2
USAFE	FM	104	4	4	4	4	4	2	3	4	4	3		3	4	4	4	3	5	3	3	4	4
USAFE	FM	125	4	4	4	4	2	2	2	2	4	2	5	5	2	5	1	5	4	3	2	3	2
USAFE	FM	134	4	3	2	2	4	4	3	2	4	1	3	5	4	4	2	3	5	3	5	3	2
USAFE	FM	138	2	3	1	1	5	3	2	1	1	1	2	5	4	4	2	5	4	5	5		
USAFE	FM	144	4	4	2	4	5	1	2	3	2	1	4	4	1	5	4	3	3		2	4	4
USAFA	CC	36	5	5	4	4	3	2	3	4	5	3	2	2	4	5	2	3	5	2	3	3	5
AFSOC	CC	80	5	5	4	4	3	2	2	2	5	2	2	2	1	5	2	2	5	1	4	4	4
USAF	CC	7	3	4	2	4	3	2	2	4	4	4	3	3	2	4	2	2	4		4	4	4
AFDW	FM	142	4	4	4	2	4	2	4	2	3	4	3	5	4	5	2		4			4	4
AIA	FM	126	4	4	4	4	3	2	3	4	2	2	4	4	3	5	3	4	4	3	4	4	3

Appendix G

Narrative Responses

This appendix contains the narrative comments received in SECTION 2 of the survey. SECTION 2 contained four open-ended questions (see Appendix A) and those providing responses did so voluntarily. Since this section was voluntary, not all respondents provided comments. Those who did, did not provide comments for all four questions in all cases. Therefore, to provide for efficient use of space in this appendix, the team used the following format:

1) If a returned survey contained no SECTION 2 responses, only the record number, position, and major command are included.

2) If a returned survey contained SECTION 2 responses for only some of the four questions, only the question number and associated responses for those questions actually answered are included. (in addition to the information in 1) above)

3) If a returned survey contained all four SECTION 2 responses, all four question numbers and associated responses are included.

RECORD NUMBER: 00001 *POSITION:* CC *MAJCOM:* ACC
Q#1: Savings stay at the wing.
Q#2: Financial realities have entered discussions - Makes people think!
Q#4: Remove "Fencing".

RECORD NUMBER: 00002 *POSITION:* FM *MAJCOM:* ACC
Q#1: Verified savings in one year should be given back to the base doubled the following year. I doubt funding would be available. Right now in ACC AVPOL savings are cut in half each year and I'm now down to no savings. No benefit - Who cares?
Q#2: My budget is much bigger but the risks are equally large. I have very little control over any of these programs. No one ever did. Decentralizing merely got the problem out of AFMC (DLR & DPEM) & HQ AF (AVPOL). Shifting the problem did not solve anything. There is still not enough money to fix the planes.
Q#3: I disagree with the premise - What improved? I know someone has some charts showing millions in savings, but really, What really improved?
Q#4: Go to a very strict capitalized budget, distribute all funds up front, and delete MAJCOMs. We also need a new accounting system. The one our DFAS brothers are using is terrible. I know you asked for one, but I had two.

RECORD NUMBER: 00003 *POSITION:* CC *MAJCOM:* ACC
No response.

RECORD NUMBER: 00004 *POSITION:* FM *MAJCOM:* AMC
Q#2: So far the programs have made our local budgets bigger. Excesses are taken, shortfalls are funded. We do have to spend more time in analysis and explanation of variances, because we have to know why they exist so we can get the additional funds.
Q#4: Update/simplify the accounting process that tells us how much money we have in various stages of commitment and obligation. More on-line, real-time information and integration with supply and contracting.

RECORD NUMBER: 00005 *POSITION:* CC *MAJCOM:* AFMC
Q#1: Innovation not encouraged.

RECORD NUMBER: 00006 *POSITION:* FM *MAJCOM:* AETC
Q#3: Unique to AETC - (I think) remove fence on Civ Pay.
Q#4: Give the FSO responsibility to DFAS.

RECORD NUMBER: 00007 *POSITION:* CC *MAJCOM:* USAF
Q#1: What you save—documented and command agreement in amounts—should be available to spend at wing level.
Q#2: Focuses energy at all levels in doing/executing smarter.
Q#3: None
Q#4: Ability to reprogram funds from BAC to BAC at wing level.

RECORD NUMBER: 00008 *POSITION:* FM *MAJCOM:* AETC
Q#1: Commanders like to keep monies they save and use it on their priorities.
Q#2: Not so much at this installation.
Q#4: Simplify

RECORD NUMBER: 00009 *POSITION:* CC *MAJCOM:* AETC
Q#1: Multiple year budgeting (at least push it with Congress). Fences down! Keep profits/savings (at least a portion - possibly decreasing in the second year). Encourage FASCAP, high payback programs. But most important push efficiency as a metric at all levels-we measure effectiveness, but generally ignore efficiency as long as we stay within budget - Also, include personnel costs (MILPERS) at wing level.
Q#2: Still not enough control though we're going the right direction. DLR surcharges encourage local repair to save local $ but simply demand further surcharge increases to cover depot overhead (not to mention sub-standard work out of depots all to often).
Q#3: RPMDA, DERA, NAF GRANTS
Q#4: Give me my whole bogey up front w/o fences and let me execute it.

RECORD NUMBER: 00010 *POSITION:* CC *MAJCOM:* ACC
Q#1: Give local commanders maximum control, continue the trend we have now.
Q#2: Made us more cost conscious and efficient
Q#4: Fiscal year zeroing of budgets. Carryover makes sense.

RECORD NUMBER: 00011 *POSITION:* FM *MAJCOM:* AFSPC
Q#1: Now - don't spend it, won't receive next year. Should receive incentives for being efficient but not be penalized the following year.
Q#2: Almost no impact.
Q#3: Facilities projects should be decentralized to wings.
Q#4: Multiyear O&M and less appropriations - it would be great to have colorless money that could be used in any fiscal year.

RECORD NUMBER: 00012 *POSITION:* FM *MAJCOM:* AMC
Q#2: Positive: Higher dollar amounts look good on OPRs and resumes, shows closer to "real cost". Negative: Systems were implemented before processes were in place. Fuel bills (AVPOL) for airlifters are easily paid more than once, system is in chaos—bills aren't paid for a year in many cases.
Q#3: Please don't.
Q#4: Give commanders a reasonable sum without restrictions. Tell them not to expect more unless there's a war or natural disaster. Then leave them alone to allocate resources without fences, floors, or colors of money. Use a 2-year funding cycle.

RECORD NUMBER: 00013 *POSITION:* CC *MAJCOM:* ACC
Q#4: More visibility into total funds availability at beginning of FY. Less scramble at EOY would allow more rational expenditures plan.

RECORD NUMBER: 00014 *POSITION:* CC *MAJCOM:* AMC
Q#1: Allow base to keep savings.
Q#2: Made us more accountable.
Q#4: Current level of O&M funding is absurd! Money will eventually have to be provided but everyone above keeps "reserve" making local CC's job very difficult—impossible to do longer range planning and resource allocation.

RECORD NUMBER: 00015 *POSITION:* CC *MAJCOM:* ACC
Q#4: Take out fences.

RECORD NUMBER: 00016 *POSITION:* FM *MAJCOM:* AETC
Q#1: Review all regulations requiring reports and eliminate excess reporting (especially narratives). Spot cash awards. Approve some of the waivers solicited six months ago by SAF that nobody has heard any feedback about.
Q#2: None. Non-flying base with a few DLRs.
Q#3: Civilian Pay: Downsizing anyway, so let commander force vacancies & keep the money. Forget workyears.
Q#4: 1. Do away with DFAS and return to USAF control.
2. Eliminate annual Financial Plan submission to MAJCOM.
3. Allow commander to move money between OBANs of units assigned to his wing.
4. Have a budget on 1 October.

RECORD NUMBER: 00017 *POSITION:* CC *MAJCOM:* AETC
Q#1: We need money that doesn't expire at the end of each FY.
Q#2: N/A at my installation.
Q#3: Housing accounts.
Q#4: Have more stability from year to year - and have O&M dollars that are good for more than one year.

RECORD NUMBER: 00018 *POSITION:* FM *MAJCOM:* AETC
Q#2: These programs are of such relative magnitude to the rest of the budget, they overshadow the discretionary portion.
Q#4: Flexibility, to spend across appropriations.

RECORD NUMBER: 00019 *POSITION:* CC *MAJCOM:* ACC
No response.

RECORD NUMBER: 00020 *POSITION:* CC *MAJCOM:* AFMC
Q#2: DLR & Depot maintenance have been underfunded resulting in us having to pass excessive costs (flying hr) on to our "customer", (SPOs, etc.).
Q#4: Financial accounting/reporting system needs to be timely & accurate!

RECORD NUMBER: 00021 *POSITION:* CC *MAJCOM:* AFMC
Q#1: Tangible awards for efficiency—Quality of life upgrades, etc. to base.
Q#2: No major impact with BOS as primary mission.
Q#3: No.
Q#4: A more predictable, faster process of obtaining BA.

RECORD NUMBER: 00022 *POSITION:* FM *MAJCOM:* AMC
Q#1: Let managers manage—give them the responsibility, authority, and necessary resources, and then hold them accountable. We "base-level" folks may find ourselves spending money in the same place & in the same amounts as the Air Staff & MAJCOM previously dictated. But we might also achieve savings that now are seen as "not worthwhile".
Q#2: They obviously add bulk. But aside from that a positive affect has been that "savings" stay at the base & can be used for other wing priorities.
Q#3: All programs should be decentralized (just need to ensure base-level accounting systems are available to provide necessary management information).
Q#4: This survey seems to focus on financial execution. But I feel the biggest problem is with the programming phase. It is disconnected from budget phase and therefore is allowed to reflect "dreams" rather than fiscal reality. Hence, if the program is unreal, then we'll always have execution problems. Solution: Impose fiscal reality into the programming phase with $ limits similar to those incurred during execution.

RECORD NUMBER: 00023 *POSITION:* FM *MAJCOM:* AETC
Q#1: Congress should provide DoD with an authorized budget each year. Commanders at every level should subdivide the funds with no "strings" attached. One color money. Commander should be held responsible for accomplishing mission within budget. Savings should be carried forward into next year, not lost.
Q#2: Made management more difficult, but fallout now generated at lower levels. Not so dependent on MAJCOM or HQ USAF fallout.
Q#3: All - BRAC, DERA, MILCON, MFH, even MILPERS.
Q#4: Allow funds to be carried forward like a business rather than expire each fiscal year. Allow commander maximum flexibility in migrating funds to highest priority mission requirements by reducing fences.

RECORD NUMBER: 00024 *POSITION:* CC *MAJCOM:* AETC
Q#1: Allow units to keep savings. Don't cut next year to base of previous years spending - allow to level out over 3-4 years.
Q#2: Good news for 1 or 2 years—Now savings are being taken away to help others—thus no reason to save. Units which need money get yours even when they failed to control their expenses.
Q#3: N/A. Need to perfect current programs.
Q#4: Have air staff more familiar with how field units really operate. They tend to visit and form policies based on limited understanding of how base operates day to day.

RECORD NUMBER: 00025 *POSITION:* FM *MAJCOM:* ACC
Q#1: This is a trick question. Are you asking how to incentivize innovation of fiscal processes & management or how to incentivize more efficient execution within the current system.
The latter is already well covered by the suggestion program. The former subject is the subject of extensive research.
Q#2: Not! DLRs; AVPOL are still fully covered by Command. We didn't make any money on AVPOL and couldn't on DLRs.
Q#3: AVPOL and DLRs—these are not truly decentralized.
Q#4: Establish a (Congress permitting) unified budget, issue it & expect commanders to execute to it. Fire those who do not. The DO community still doesn't believe it when you say "this year there really will be pain and we mean it." To them it is business as usual.

RECORD NUMBER: 00026 *POSITION:* FM *MAJCOM:* AFMC
Q#1: With the extremely limited resources we are reaching a point where innovation is not the answer unless it's to stop doing things.
Q#2: Negatively—most in DLR area. Not fully funded for DLR costs—forced to augment DLR costs with other funds, sometime as a deterrent to quality of life things.
Q#4: Standard systems, accounting classification, execution reporting across DoD/Government agencies.

RECORD NUMBER: 00027 *POSITION:* CC *MAJCOM:* AETC
Q#1: Tough question—most inhibitors are federal statute or legislative—not much you can do. MAJCOMs do a pretty good job now—try to let more local freedom for O&M contracts.
Q#2: Okay, but causes more work to keep track.
Q#3: ?
Q#4: Tough question—Incentivism reduction is hard—people gain programs in order to provide good environments/meet a specific need. There is only so much you can do at management level to ensure efficiency.

RECORD NUMBER: 00028 *POSITION:* CC *MAJCOM:* ACC
Q#4: Give me more flexibility to transfer from one account to another.

RECORD NUMBER: 00029 *POSITION:* FM *MAJCOM:* ACC
Q#1: Relax the fences on AVPOL, between BAs, etc. of our total budget we have control over less than 7% as discretionary.
Q#2: Negatively: We have more money, but less flexibility than before, since there is no good tracking system to help plan execution. It is really not decentralized by the MAJCOM. We have more control placed on us at base level.
Q#3: Don't do it unless you really give bases control of the funds.
Q#4: Remove the floors, fences, etc. on the money we get.

RECORD NUMBER: 00030 *POSITION:* FM *MAJCOM:* ACC
Q#1: Not sure. AVPOL already provides its own incentives and there is not enough DLR money to be worried with. Year end allows us the flexibility to spend available dollars wherever.
Q#2: We realize some AVPOL savings in FY 95 that went towards quality of life type initiatives, but the savings were marginal. DLR spending on the other hand is difficult to predict and manage; seems to never be enough.
Q#3: CE facility project money. Too many hurdles to cross to get the $ when needed.
Q#4: Allow multiyear appropriations (3400) to prevent haphazard year end spending. Allow excess funds to carry on into out year. Run gov't the way private business does.

RECORD NUMBER: 00031 *POSITION:* CC *MAJCOM:* AMC
Q#1: Allow you to keep and reprogram savings.
Q#2: No effect on budget - but increased reg for internal controls and little training to go with it.
Q#4: Improve quality of comptrollers. I have had some that were okay and one that was outstanding. The good ones can dramatically affect the entire operating atmosphere.

RECORD NUMBER: 00032 *POSITION:* CC *MAJCOM:* AETC
Q#1: Ability to execute funds to benefit of installation and people would be sufficient incentive.
Q#2: Give me some increased project flexibility.
Q#3: Civilian Personnel.
Q#4: Give money longer life (i.e., two years)

RECORD NUMBER: 00033 *POSITION:* FM *MAJCOM:* ACC
Q#1: Release fences. The incentives are often diluted by the shortfalls in funding requirements elsewhere. Bases don't really get to use the incentive savings as they would like because there are must pay bills that have to be covered i.e., local drayage, communications, room use fees, etc. when perhaps the commander would like to fund quality of life.
Q#2: Good: Higher visibility and controls at local level. Problem: Other bases transfer aircraft related due-outs to us; money is not always transferred. . . . Aircraft arrive without some needed parts, and we have to pay. DLRs are covered by MAJCOM, but consumable supply funding suffers.
Q#3: Change law on minority-owned and small business purchase requirements. The government pays way too much money to subsidize these businesses and then claims that Defense costs too much. It wouldn't cost so much if we didn't have to subsidize.
Q#4: 1. Use the unified budget concept. Eliminate the fencing of appropriations and internal fences. Allow local management to manage.

2. The delay in action by MAJCOM on funding requests causes the bases to have to go back, reconstruct the wheel, revalidate, rejustify the same funding requests over and over. We do not have the manning or the time to do this.
Other: MAJCOM is finicky about what it will honor as an unfunded requirement, so much so that they appear to be sneaky at times, i.e., honor unfunded requirement for local

drayage contract increase but would not honor unfunded requirement to do local moves into MFH above the norm, when a reorganization of a flying SQ to another base caused 70 gov't hosing units to be vacated. The reargue, which was HHQ directed, was a "local" funding requirement, according to MAJCOM.

RECORD NUMBER: 00034 ***POSITION:*** CC ***MAJCOM:*** AMC
Q#1: Go after OSD's surcharge on DLR's (stock fund). The incentive to allow WG/CCs to "keep" money by not sending DLRs to the depot didn't work—OSD took the money up front, we got to keep nothing!
Q#2: See above comment. The concept is counter to two levels of maintenance—our back shops are closed.
Q#3: NAF
Q#4: Reinstate something like the board structure- the "RAMS" don't know who they work for (XOF or PE).

RECORD NUMBER: 00035 ***POSITION:*** CC ***MAJCOM:*** AFSPC
Q#1: Current Congressional restriction limits transfer of funds from Minuteman to Peacekeeper PECs - too restrictive on wing commander's ability to run the wing.
Q#2: They haven't—ICBM DLRs have been "tolerated" but are essentially a separate "pot" that doesn't really get managed at the unit level.
Q#4: Give installation commander maximum flexibility!

RECORD NUMBER: 00036 ***POSITION:*** CC ***MAJCOM:*** USAFA
No Response.

RECORD NUMBER: 00037 ***POSITION:*** FM ***MAJCOM:*** AFSPC
Q#1: Since funding is based on past performance only incentives in the year of execution are meaningful. What other incentives exist except the retention of funds as a result of fiscal innovation!
Q#2: Other than increasing our budget the real impact is on support to system. Now the operator has a mechanism to enforce his priorities with the customer. We now pay AFMC to do what we want rather than ask them and hope it is convenient to support our priorities.
Q#3: Consider placing RDT&E in the hands of the people with the requirement and let them fund the SPO.
Q#4: Need more MAJCOM/FM involvement in the BES and PB. As dollars decline, we can not afford cuts in the PBD process or on the Hill. Need to insure baselines are correct and explanations of changes make sense.

RECORD NUMBER: 00038 ***POSITION:*** CC ***MAJCOM:*** AETC
Q#4: Funding policy for XF3 items - longer term look for weapon systems we will keep for more than 2 years.

RECORD NUMBER: 00039 *POSITION:* FM *MAJCOM:* AFMC
Q#1: Stop centrally controlling funds. Allow commander (base) to control and make him liable!
Q#2: None.
Q#3: Facility projects (MCP)
Q#4: Allow command commanders to decide which MCP projects to fund based on need - not who's state the project is in!

RECORD NUMBER: 00040 *POSITION:* FM *MAJCOM:* AFMC
Q#1: Move most of the SMBA surcharge - including replenish spares buys to O&M. Our surcharge is much higher than the army or navy and distort the decision process.
Q#2: I am the supplier in these areas, not the buyer. The net result for the ALC is to move the funds out of our budget, giving us far less visibility and planning lead time which hurts execution- not in total dollars but in buying the right thing; and hurts work force sizing.
Q#3: No.
Q#4: Streamline and integrate the DMBA/SMBA/O&M processes so workload and buy planning make sense & prices can be properly set. The current process drives inefficiencies in workforce and by that cause us to buy items and then turn into excess.

RECORD NUMBER: 00041 *POSITION:* FM *MAJCOM:* AMC
Q#1: A biennial - 2 year budget system that allows a base or wing to retain 10% of their current FY budget as a carry forward for the next year without penalty. Overages to 10% would be returned directly to US Treasury by passing higher levels of command.
Q#2: DLRs have had little or no effect because most of our KC 10s maintenance is contract. AVPOL on the other hand has greatly caused problems primarily because fuels management and DFAS billing procedures are delayed by up to 10 months- an unacceptable problem.
Q#3: None I know at this time.
Q#4: 1. Delete the current detailed FIN PLAN inputs and replace with a spend plan.
2. Do away with the earned reimbursement program, then fund it directly off the spend plan.
3. Move RAs from wing units that are presently in squadron back to comptroller so they would have the bigger picture.

RECORD NUMBER: 00042 *POSITION:* CC *MAJCOM:* ACC
No response.

RECORD NUMBER: 00043 *POSITION:* FM *MAJCOM:* ACC
Q#2: Decentralized programs have had minimal impact because of fences.
Q#4: Eliminate one year appropriations. Give commanders the choice to spend money as needed.

RECORD NUMBER: 00044 *POSITION:* CC *MAJCOM:* AFSPC
Q#3: (Service, Morale, & Welfare?) SM&W funds.
Q#4: Your survey talks to installation funding, but in many places today there are multiple wings on one installation - one host, multiple tenants. In many respects, those tenants have very little visibility or input with what happens with base funding. This is because the MAJCOMs fund directly to their wings. But on the individual bases, tenants are realistically at the receiving end of the host unit decisions.

RECORD NUMBER: 00045 *POSITION:* CC *MAJCOM:* PACAF
Q#1: Allow more flexibility at the lower execution levels - wing. Reward wings that manage programs well .
Q#2: Allows more visibility - but still requires centralized assistants to help broken programs. Programs are still too immature to give a definitive.
Q#4: Remove appropriation fence! While this may not be acceptable at Congressional level - it is vitally needed and critical to wing innovation/flexibility in its efficient use of funds

RECORD NUMBER: 00046 *POSITION:* FM *MAJCOM:* AFMC
Q#1: Fewer divisions of funds.
Q#2: No.
Q#3: No.
Q#4: See A above, extend annual funds.

RECORD NUMBER: 00047 *POSITION:* CC *MAJCOM:* AETC
Q#1: Reimbursement back into our pay of monies saved - it'll foster a sense of doing better day in day out.
Q#2: It keeps decreasing because as I decrease AVPOL or DLRs the follow on years budget is based on previous year spend rates - now I'm expected to reduce an already reduced budget again - its a losing proposition!
Q#4: Take all the fences off the budget and let the wing CC manage one pot of money - you pay them to do that then entrust them with the capability to make fiscal day to day decisions.

RECORD NUMBER: 00048 *POSITION:* CC *MAJCOM:* AFMC
Q#1: Remove incongruent goals e.g., "spend or lose it;" "you get what you spent last year," etc. Encourage direct "discount" purchasing by users in competitive urban markets. Eliminate the 1-yr nature of the O&M appropriation management and unnecessary distinctions between appropriations e.g., construction, O&M, MFH, Other Procurement(3080). Reprogramming between commands, installations, etc., is too difficult/politically prohibitive. The allocation "system" assumes a degree of precision that does not exist, preventing funding from flowing readily toward changing/developing circumstances.
Q#2: We have received the benefit of spending non-flying DLR funding on other requirements, when DLR requirements failed to materialize. We do not utilize DPEM or AVPOL funding.

Q#3: Yes—military pay; but this should not be done without a commensurate decentralization of some portion of the personnel process, such as promotions and assignments. (Note: the MPA pays for pay, allowances & PCS moves)
Q#4: The host-tenant funding rules should be changed to ensure host installations are not responsible for the "carte blanche" funding of unconstrained tenants for such items as utilities etc. Service providers should not be "forced" into providing services without the requisite up-front funding commitments from tenants, including non-AF tenants such as the Defense Commissary Agency.

RECORD NUMBER: 00049 ***POSITION:*** FM ***MAJCOM:*** AETC
Q#2: When there was no limitation on these programs (floor), the decentralization was good and allowed flexibility. Now (FY 95) there is a floor on the majority of our money in these program.
Q#4: Place the DAO/DFAS function back under Air Force and the comptroller.

RECORD NUMBER: 00050 ***POSITION:*** CC ***MAJCOM:*** AFMC
Q#1: Essentially, there are no incentives to encourage innovation. I do not get to benefit from our innovation in other than the current FY—if even then.
Q#2: No.
Q#4: We forecast our O&M requirements one year in advance. There is no way to get ahead of the bow-wave. We get a percent of what we got the previous year and it is always less regardless of the real requirement.

RECORD NUMBER: 00051 ***POSITION:*** CC ***MAJCOM:*** ACC
Q#1: Allocate $ in the beginning based on EOY budget, not requirement budget i.e., FY 95 initial distribution is based on initial 94 budget-not EOY budget (FY 94) 7% decrease should be based on EOY.
Q#2: AVPOL - not much to play with, plus MAJCOM doesn't let you keep all you save! DLRs - not realistic! Account too short funded all year.
Q#4: Give the $ out up front! Work the short falls. Don't use shortfalls to short change the user.

RECORD NUMBER: 00052 ***POSITION:*** CC ***MAJCOM:*** AETC
Q#1: Take fence off Civilian pay dollars.

RECORD NUMBER: 00053 ***POSITION:*** CC ***MAJCOM:*** ACC
Q#1: Quit cutting O&M budgets for anticipated savings before achieving them. Let us achieve them and keep money and manage $'s.
Q#2: First we've been snookered. You decentralized but took 10% for anticipated savings. We have to live within budget, so we'll either find efficiencies or underfund major accounts—look at the F-100 engine case study.
Q#4: Figure out a way to get us out of the end of year fallout business- it has become our lifeblood without which we can't live. But its a terrible way to operate.—suboptimum decisions are made.

RECORD NUMBER: 00054 *POSITION:* CC *MAJCOM:* AMC
Q#1: When we say we'll return money for good management, do it!!!
Q#2: It certainly has made me monitor my expenditures in these areas for the first time.
Q#4: Lower the fences.

RECORD NUMBER: 00055 *POSITION:* CC *MAJCOM:* PACAF
Q#1: Truly implement quality across the board. Commander should have the authority to move money where the greatest hurt is.
Q#2: Confused everything.
Q#3: Obviously multiyear spending if Congress would approve.
Q#4: Provide funds and spending authority on or before 1 Oct.

RECORD NUMBER: 00056 *POSITION:* CC *MAJCOM:* ACC
No response.

RECORD NUMBER: 00057 *POSITION:* CC *MAJCOM:* PACAF
Q#1: I am currently only funded for 10 months - any savings I make only means that HQ needs to give me less during the last 2 months. Efficiency should give me - earn me some discretionary funds!
Q#2: Terrible - the depot pricing policies & before-the-fact "savings" off the top before distribution make it a constant crisis.
Q#4: 1. Give the funds (all 12 months) to the wing commander.
2. Would be get DFAS out of the system - they are woefully slow - it is like balancing your checks ledger with checks three months late!

RECORD NUMBER: 00058 *POSITION:* FM *MAJCOM:* AFMC
Q#1: Just - take off the shackles and compare organizations to each other on accuracy of budgets and missions accomplishment.
Q#2: N/A—we are purely RDT&E.
Q#3: ?
Q#4: Operate all activities as fee for service as is done in a free market, but without the micro-management of DBOF.

RECORD NUMBER: 00059 *POSITION:* CC *MAJCOM:* ACC
Q#2: (AVPOL) It incentives us to save money. Good program.

RECORD NUMBER: 00060 *POSITION:* FM *MAJCOM:* ACC
Q#1: Annual awards for the best innovation.
Q#2: No change, program are fenced—workload increased but mission stayed the same.
Q#4: Make all funds no year—stop zeroing cut and carry balance to next period.

RECORD NUMBER: 00061 *POSITION:* CC *MAJCOM:* ACC
Q#1: The incentives are there but need to create more certainty i.e., reimbursable are unknowns and BRAC uncertainty puts us in a situation of not knowing our status until late in year.
Q#2: Not really. Different methodology but outcome is same.
Q#3: Let me move $ in and out of BA 1, 2,& 3.
Q#4: Give me more control of BRAC.

RECORD NUMBER: 00062 *POSITION:* CC *MAJCOM:* ACC
Q#1: Within Congressional direction allow the wing CC exercise greater control over all budget appropriation. Take off the fences and give the commander the rope to tie a bow or hang.
Q#2: No impact, yet. However a 10% reduction in DLRs this year could be telling.
Q#4: If we are to be run as a business then allow us to operate under the same rules.

RECORD NUMBER: 00063 *POSITION:* FM *MAJCOM:* AETC
Q#2: Commander has more flexibility. Efficiencies in these areas allow him to move funds to quality of life requirements.
Q#4: Deleting the system management person and his computer expertise placed too much burden on FM office as a whole. Number & complexity of FMA and FMF information & financial reporting systems are too great. We have no in-house computer experts - support is not available or timely from the current SC, MAJCOM, or SSC sources. We have a near total lack of control over information & finance reporting system. There are too many. We have no in-house computer expertise and support from local SC, MAJCOM, Gunter, and DFAS is inadequate and absolutely untimely. Efficient systems and accurate reports are absolutely essential to automation and workforce reduction, especially when the Air Force share of the DAO/FSO workload is increasing daily.

RECORD NUMBER: 00064 *POSITION:* FM *MAJCOM:* AFMC
Q#1: Reward bases and programs for innovation and cost savings measures. Managers are still fearful that if they don't spend all their O&M dollars they'll get cuts the following year.
Q#2: Little affect on our depot operations other than affecting DMBA sales rates.
Q#3: Get money out to managers early in the fiscal year.
Q#4: 1. Get funds to managers early.
2. Reward managers/organizations for good fiscal management.

RECORD NUMBER: 00065 *POSITION:* FM *MAJCOM:* AFMC
Q#1: For R&D - all one PE. With R-1 level reprogramming authority.
Q#2: Killed it. I have responsibility but only got a fraction of the bucks needed.
Q#3: R&D
Q#4: Combine all my PEs into one (except environmental) and let me manage the funds.

RECORD NUMBER: 00066 *POSITION:* CC *MAJCOM:* AMC
Q#1: Local savings should stay at the local level - i.e., JA claims, hospital, third party
Q#2: Guidance is unclear. "AVPOL savings" briefed by LG/OPS are disputed by FM as lags in the billing system.
Q#3: DFAS is a failure - they are not timely or responsive. Turn loose appropriations. i.e., DBOF-T, O&M, MFH - let us manage them.
Q#4: Same as 2 and 3 above.

RECORD NUMBER: 00067 *POSITION:* CC *MAJCOM:* AMC
Q#1: Allow installation commanders to earn "no-strings" credit in a give fiscal year for good budget execution that can be applied to the next fiscal year budget.
Q#2: DLR okay, AVPOL - "??" , a lot of work, little pay back.
Q#4: More flexibility to make infrastructure improvements without going back to higher headquarters.

RECORD NUMBER: 00068 *POSITION:* CC *MAJCOM:* AFMC
Q#1: Let units "profit" from changes/innovation—feel it at the local level.
Q#2: Near disaster: Underfunded transfer from central management; inability for program offices to bear the burden.
Q#4: Allow flexible pricing (charges to SPOs, FMs, etc.)

RECORD NUMBER: 00069 *POSITION:* FM *MAJCOM:* ACC
Q#1: Funding not expended at year end should not hurt next years allocation.
Q#2: No problems.
Q#4: Would not centralize the accounting function away from the base. Simplify the travel rules for fast computation. Completely redo the accounting system. Implement a cost accounting system AF wide. There is no way to tell the true cost of the mission without proper cost allocation and accounting.

RECORD NUMBER: 00070 *POSITION:* CC *MAJCOM:* AFMC
Q#1: As the AF moves more toward fee for service operations business centers should be allowed to operate on a margin.
Q#2: Yes with a zero based flying program I have to pay DLRs for the other centers in the same PE. Each test center should be in a separate PE.
Q#3: AFMC centralized management of facility project funding for each test center.
Q#4: Eliminate the non-value added EEIC tracking in the budget systems and do away with DFAS. Have OMB apportion funds to local federal reserve member banks account for each commanders with comptrollers having check writing authority. The Federal Reserve should provide OSD outlay summaries by BPAC and member bank number.

RECORD NUMBER: 00071 *POSITION:* FM *MAJCOM:* AETC
Q#1: More flexibility within BAC.
Q#2: Given more flexibility.
Q#3: Civ-pay - MFH
Q#4: Need a better system that connects all monetary transactions

RECORD NUMBER: 00072 *POSITION:* CC *MAJCOM:* AFMC
Q#1: Eliminate most rules on color of money and do away with spending deadlines.
Q#2: Tremendously. We are now in conflict with our customers because no one understands or can work with disconnected budgeting and pricing systems.
Q#4: Eliminate the systemic disconnects among DMBA, SMBA and other O&M. Get OSD closer to what's really going on.

RECORD NUMBER: 00073 *POSITION:* FM *MAJCOM:* USAFE
Q#1: Reward bases/RCMs by not reallocating their funds for other poorly managed RCMs when the innovative RCM/bases save money. It's tough to do when there isn't enough money to cover all necessary base requirements.
Q#2: Minimally, since we only have DLRs and only a small amount.
Q#3: TDY. A central base TDY pot would encourage maximization of all travel. i.e., one person per trip, only truly necessary /TDYs.

RECORD NUMBER: 00074 *POSITION:* FM *MAJCOM:* ACC
No response.

RECORD NUMBER: 00075 *POSITION:* CC *MAJCOM:* AMC
Q#2: AVPOL is a joke - We are not getting the savings and the H billing system is definitely broke.
Q#4: It is to inflexible.

RECORD NUMBER: 00076 *POSITION:* FM *MAJCOM:* ACC
Q#1: Incentive and award system of recognition for cost reduction ideas and network the ideas throughout DoD.
Q#2: Not decentralized in ACC in DPEM yet, DLR still trying to stabilize a baseline. Fenced by ACC. AVPOL decentralized before software ready, before baselines properly established, before billing & accounting procedures timely. ACC fenced until last month. . . . Don't see the improvement yet. Savings not visible; improvements are questionable.
Q#3: Eliminate functional withholds at the headquarters; wings need full funding up front.
Q#4: Go to a unified budget concept allowing a wing to cross appropriations, budget activity lines and eliminate fences, earmarks, stovepipe controls.

RECORD NUMBER: 00077 *POSITION:* CC *MAJCOM:* AFSPC
Q#1: None - okay now.
Q#2: DLR costs not accurate.
Q#3: None.
Q#4: A management information system with real time obligation status for senior leadership.

RECORD NUMBER: 00078 *POSITION:* CC *MAJCOM:* ACC
Q#1: Remove fences and one year appropriations.
Q#2: Large increases but little impact. MAJCOM fences minimize impact.
Q#4: Multiple year executions. Funds would not "evaporate" at year end.

RECORD NUMBER: 00079 *POSITION:* FM *MAJCOM:* AMC
Q#1: We must find ways to return savings to wing CCs when they do something smart that reduces the cost of operations or BOS over the long term. Current funding constraints and restraints do not allow this today.
Q#2: Added money, added significant workload and did not increase manpower or provide the necessary accounting system. Bottom line: The people work harder, we have more money but no additional flexibility because we do not know what's happening.
Q#3: No.
Q#4: Trash the old accounting system and put something in place that works. We must give our people some good tools to work with on a day to day basis.

RECORD NUMBER: 00080 *POSITION:* CC *MAJCOM:* AFSOC
Q#1: Don't penalize commanders from one fiscal year to the next for savings (not spending everything provided) because of prudent management. These commanders should instead be rewarded by providing funding for all identified requirements the following year. Today these commanders would be penalized by restricting funding to a level at or below the amount spent the previous year. This practice encourages wasteful spending at year end.
Q#2: DLRs have provided more flexibility in program management. DPEM and AVPOL are currently managed by HQ AFSOC.
Q#4: Know the total funding line before 1 Oct.

RECORD NUMBER: 00081 *POSITION:* CC *MAJCOM:* USAFE
Q#1: The incentives we have now aren't bad if:
a. Anyone understood & could track and
b. The MAJCOM would let you keep the savings.
Q#2: Yes in a very negative way. As a refueling wing, I lose money every time I offload to a receiver.
Q#4: The end of the year drill needs to go away. Managing to within 1-5% of budget would be much smarter.

RECORD NUMBER: 00082 *POSITION:* CC *MAJCOM:* AFSPC
Q#1: As an FM professional for years, I have been asked "why should I save money when there is no benefit". Some sort of a reward system either dollars specific recognition (plaques, certificates, etc.) or perhaps time off would certainly generate fiscal innovation.
Q#2: It is now possible at base level to have a better appreciation of the dollars involved in these programs and to some small degree to affect their usage.
Q#3: No.

Q#4: Implementation of a 2 year budget appropriation would not only save an immense number of manhours and the traditional year end spending frenzy, but would permit a detailed plan on obligations that would have a significant amount of built-in flex. Now not available.

RECORD NUMBER: 00083 *POSITION:* CC *MAJCOM:* AFMC
Q#1: We must put incentives in the correct place relative to DLR pricing. DLR prices must include surcharges allocated as a percent of repair cost vs. as a percent of acquisition cost, so that field units can make a meaningful determination of cost of depot repair vs. other alternatives.
Q#2: Lack of generations by field units has cost the AF excessive funds, as the MAJCOMs have repaired the DLRs themselves and reallocated the O&M money appropriated for forecast depot repairs to other (previously unfunded) requirements - while capability exists at the depots.
Q#4: Change DLR pricing to reflect true cost of repair.

RECORD NUMBER: 00084 *POSITION:* CC *MAJCOM:* AMC
No response.

RECORD NUMBER: 00085 *POSITION:* CC *MAJCOM:* AETC
Q#1: Removal of restrictions regarding contracting for base construction projects would encourage efficiencies. Movement of funds across BACs would also help. Not being able to use O&M funds in military family housing is a quality of life issue.
Q#2: Positively. Having savings from these programs for use at wing discretion is an important incentive.
Q#3: Yes. Housing and communications funding flexibility could be improved.
Q#4: Remove more restrictions regarding transfer of funds among budget activity codes.

RECORD NUMBER: 00086 *POSITION:* CC *MAJCOM:* ACC
Q#1: Recognition program based on dollar savings or % of savings of initial HHQ planned distribution and share savings with higher headquarters.
Q#2: Additional management programs due to increase in size & scope of budget.
Q#3: All decentralization initiatives result in more effective execution and management.
Q#4: Currently the O&M (3400) appropriation is available to obligate new requirements for only one year. Making this a 2 year appropriation would provide greater management flexibility of program funds and significantly reduce if not eliminate the common fiscal year end close out crunch experienced by all bases with this appropriations.

RECORD NUMBER: 00087 *POSITION:* FM *MAJCOM:* USAFE
Q#1: Reward those who budget properly by allowing them to keep their savings .
Q#2: Yes, you continue with workload and not able to use funds in other areas.
Q#3: MFH - allow for replacement of units instead of spending more to rehab existing buildings.
Q#4: 2 year budget and not end of year rush to spend just to spend.

RECORD NUMBER: 00088 *POSITION:* FM *MAJCOM:* AETC
Q#1: Current year funds saved through innovation should be kept with the wing CC.
Q#2: They have increased wing flexibility and convinced wing CCs that they must generate their own internal savings.
Q#3: All 3080 funds (i.e. No thresholds) and MILCON
Q#4: We need a cost accounting capability to tie resources to outputs. The GPRA (*Government Performance and Results Act Jul 93*) will drive us in this direction.

RECORD NUMBER: 00089 *POSITION:* CC *MAJCOM:* USAFE
Q#1: Offer incentives for turn back of money not needed in O&M for example—especially applicable to drawdown bases.
Q#2: My experience with DLR and AVPOL have been positive—the wing was able to come in below predicted spending and then wisely apply savings.

RECORD NUMBER: 00090 *POSITION:* CC *MAJCOM:* ACC
Q#1: Develop as many ways for wings to earn dollars through innovative programs. Take as many fences down as possible.
Q#2: Have not really affected the budget, but have forced us to maximize efficiency in these processes.

RECORD NUMBER: 00091 *POSITION:* CC *MAJCOM:* AFMC
Q#2: Left us underfunded. Had to make up the difference from other accounts. Amounted to an undistributed overall cut.
Q#4: Bring cost accounting and financial reporting into the 20th century - i.e., near real time, accurate reports on obligations and expenditures. That way we could at least manage what little money we have. FM needs to take care of these basics rather than trying to tell the local commander how to manage.

RECORD NUMBER: 00092 *POSITION:* CC *MAJCOM:* USAFE
Q#1: Allows my people to benefit from innovations vise have savings swallowed by system.
Q#2: Contingency skewed accounting process.
Q#4: Provide adequate contingency funding up front.

RECORD NUMBER: 00093 *POSITION:* FM *MAJCOM:* AFMC
Q#1: Reduce AF funding/budget constraints which are more restrictive than statute. Make O&M a 2 year appropriation. Provide for monetary incentives for program office personnel who negotiate or lower overall program cost.
Q#2: Decentralized programs resulted in confusion of budgeting and funding responsibilities between the program director and using command. The concept of budgeting BA to expenses of stock fund historical trends needs to be reassessed.
Q#3: Eliminate approval from HQ and SAF on thresholds and upward adjustments and others.

Q#4: One color of funds with two year limitations, one accounting system with necessary resources and funds to program set up the system the first time. Reestablish service accounting system integrity to provide more accurate accounting services.

RECORD NUMBER: 00094 *POSITION:* FM *MAJCOM:* PACAF
Q#1: Remove fences and appropriations. Remove DoD fund codes and use only service fund codes. Really provide all funds up front and don't pass anymore dollars to the wings during or at end of year.
Q#2: Added $115M to $130M, had to assign one full time analyst to DLR & AVPOL. Have a DLR position but no AVPOL position. Complicates execution.
Q#3: All programs should be decentralized.
Q#4: 1. Although there are several areas where the resource allocation process might be improved, I'm restricting my comments to what I see as the most serious impediment we face in the short term at the wing level; the trend toward centralization. The trend toward centralization on the part of Congress and DoD has significantly reduced the wing commander's flexibility. If this trend continues, the ability of the wing commander to accomplish the mission will be diminished.

2. In recent years we have seen the proliferation of special DoD fund codes, and in FY 95 Congress imposed some very stringent floors. While I feel I understand why these restrictions were imposed, I can't say I agree with them. These restrictions have a definite negative impact on the resource allocation process; they reduce the efficiency with which we execute our annual budget. The reasons for the floors and special fund codes **in my opinion** are:

FLOORS: In the past there was a notion being espoused within and outside the Air Force that we had too much Base Operating Support (BOS) money. As a result, BOS reductions became common place and threatened our ability to support the mission. In order to avoid these costly reductions, additional money was programmed in the weapons system program elements where it could be defended as mission. The overwhelming support for mission requirements protected the money throughout the programming and budgeting process, and during execution it was moved back into BOS. However, Congress soon recognize the obvious disconnect between where they appropriated money and where we executed it. This is why I believe Congress imposed the floors on specific mission sub-activity groups.

DoD FUND CODES: The reason for the proliferation of DoD fund codes is over-estimation and padding by the services when identifying anticipated costs for contingencies. In my opinion the perception has been, the services demonstrated on too many occasions they thought padding contingency cost estimations was their ticket to get well. In some cases this was undoubtedly true, while in many others overestimation was the result of the difficulty involved in prediction.

These restrictions require more time and management attention, and as result, it costs the government more money to execute budgets. In addition, it limits the wing

commander's ability to solve problems. Typically there has been some migration from the non-fly portion of the funding in the mission program elements into BOS here at "*Base Named Deleted*". However, due to the Congressional floors we don't have that option this year. The result will be tough choices among quality-of-life alternatives and in basic support. One example is we brought a new Child Development Center and a new dinning hall on line in FY 95. Although some of the manpower costs are 100% funded for child development, we have to grapple with the increased supply and furnishing costs of the new Child Development Center. We also have to absorb the increased mess attendant contract costs for the new dinning hall. There is a trade-off between support to the gym, TDY for training, mess attendant contract increases, child development supplies and furnishings, increased reproduction costs, increased postage costs, basic supplies, etc.

3. One of the other areas that causes us concern is Environmental Compliance (EC). While we applaud the floor on EC Operations and Maintenance funds, we don't understand why there is a ceiling. Although we are confident our critical Level I requirements will be funded, we are concerned because we can't fix problems even if we have the resources elsewhere. The wing commander has a legal liability for EC compliance and yet can do nothing to apply funds to avoid a potential violation due to the ceiling.

4. I've outlined some of the problems and now I'd like to provide some possible solutions. For several years now we have all advocated funding without appropriation and other limitations. I don't believe we'll ever see the carte blanch system we have been advocating. However, elimination of DoD fund codes and Congressional floors, with some limited ability to move money between budget activity codes at the local level (maybe $1 million), would really improve resource allocation and execution. When floors and DoD fund codes are used, it eliminates any incentive to be more efficient in those areas as long as the available dollars cover requirements. If a wing is more efficient and saves money, it goes back to MAJCOM, Air Force or DoD for reallocation to some other entity to spend in the same area/sub-activity. Without these restrictions, any savings from local improvements in efficiency would be retained within the wing to solve other problems or to maintain quality-of-life.

5. These are just some of the current issues I personally feel a negative impact on resource allocation. This could turn into a novel if I discussed such issues such as timing of funding decisions (primarily those made by Congress), the timing of financial guidance, and call letters. Again, thank you for taking the time to perform this survey and for allowing me to be a part of it. I look forward to seeing your final results and, and more importantly, to improvements in the resource allocation process as a result of your efforts.

RECORD NUMBER: 00095 ***POSITION:*** FM ***MAJCOM:*** USAFE
Q#1: Provide an adequate program then allow commanders to improve the base structure.
Q#2: Management of greater resources, more bills less dollars.
Q#4: 2 year appropriations, less centralized control.

RECORD NUMBER: 00096 ***POSITION:*** FM ***MAJCOM:*** ACC
Q#1: Give installation commander more discretion to determine where funds will be spent—reduce fencing & stovepiping.
Q#2: They have dramatically increased the *our* budget. However, real capability to save money on programs like DLR is very limited because of the conversion to 2 level maintenance.
Q#4: See 2a above.

RECORD NUMBER: 00097 ***POSITION:*** CC ***MAJCOM:*** PACAF
Q#2: The budget has increased, but not enough to recover requirements. The so called efficiency savings from decentralization were grossly overstated. So scarce dollars for other high priority program mainly quality of life suffer the real cuts.
Q#3: Do away with base level 3080, give us authority to buy out of O&M.
Q#4: My biggest problem is getting "accurate" accounting reports to conduct analysis and forecast requirements. Much improvement needs to be made and while regionalization is on going—were guessing where our obligations are or should be, way too often.

RECORD NUMBER: 00098 *POSITION:* FM *MAJCOM:* AFMC
Q#1: "Real time" access to accurate accounting data (obligations/expenditures). Reduce the number/type of appropriations to 2 *or* 3 (major acquisition O&M, pay) and get rid of separate 3600/3010/3020/3080/3400/3500/etc. Increase flexibility to fund authorized efforts.
Q#4: Update AF/DoD accounting systems to simplify, improve accuracy, and provide real time status to planners and senior decision makers.

RECORD NUMBER: 00099 *POSITION:* FM *MAJCOM:* AETC
Q#1: Cash incentives to the bases to be used at the commander's discretion.
Q#2: Gives the commander more flexibility since the whole program is managed by him. It gives him an incentive to save as long as we (the base) can keep savings to apply toward our unfunded i.e., quality of life projects.
Q#3: Don't know of any.
Q#4: Give the wing (base) financial analysis office more authority over the resource advisors (they work for the squadron or group commanders) because they (FMA) know the type of work they (RAs) are doing. Most commanders don't know the nuts and bolts about resource advisor responsibilities.

RECORD NUMBER: 00100 *POSITION:* FM *MAJCOM:* AFMC
Q#1: Allow the innovator to reap the produce of his-her/efforts (savings) beyond the current fiscal period.
Q#2: Almost not at all. 100% execution of the flying program is mandated. By the end of the fiscal period, these commodities are near 100% funded. Any incentive for management is removed by downward adjustments to the baseline for subsequent fiscal periods.
Q#3: Eliminate the excessive controls imposed upon all types of funding administered by HQ USAF and MAJCOM Civil Engineers.
Q#4: Create a single financial data system with single-entry input and real-time financial status reporting—totally eliminate the need to interface diverse and incompatible functional systems.

RECORD NUMBER: 00101 *POSITION:* CC *MAJCOM:* ACC
Q#1: Incentives often diluted by shortfalls in requirements elsewhere and are often consumed by unfunded requirements. Work laws to allow purchases from best source rather than expensive minority owned small business.
Q#2: Greatly increased local budget; provided higher visibility and awareness at base level; allows bases to set priorities for work accomplishments; saves AF dollars.
Q#3: No recommendations.
Q#4: Allow local commanders to manage funds based on overall base picture. Eliminate budget activity code restrictions and internal fences. Use unified budget concept. All of these will allow funding to be leveled more equitably.

RECORD NUMBER: 00102 *POSITION:* CC *MAJCOM:* ACC
Q#1: Remove fences, limitations, earmarks and functional area management controls
Q#2: Not decentralized completely to wings yet. Needs improvement in incentives, billing, and budgeting processes.
Q#3: Minor construction and maintenance and repair funding.
Q#4: Move toward one unified budget with no strings attached.

RECORD NUMBER: 00103 *POSITION:* FM *MAJCOM:* AFMC
No response.

RECORD NUMBER: 00104 *POSITION:* FM *MAJCOM:* USAFE
No response.

RECORD NUMBER: 00105 *POSITION:* FM *MAJCOM:* AETC
Q#2: This has imposed a fencing of monies for these programs. It makes them easier to monitor but much harder to suggest improvements to promote efficiencies.
Q#4: I would have all resource advisors fall under the comptroller. This would make the comptroller much more visible and allow him to impact all mission decisions rather than just having to react to current decisions.

RECORD NUMBER: 00106 *POSITION:* CC *MAJCOM:* ACC
Q#1: Fund special projects to improve facilities for the unit. Projects would cover wallpaper, carpet, paint, air conditioning, and other things that would improve overall facility and work environment.
Q#2: The worst part has been adapting to new policies and guidelines.
Q#4: I would like to allow organization to roll over any balances they might have from year to year. This would eliminate the mad rush at FY end and provide more efficiencies.

RECORD NUMBER: 00107 *POSITION:* CC *MAJCOM:* AETC
No response.

RECORD NUMBER: 00108 *POSITION:* FM *MAJCOM:* AMC
Q#1: No matter how much we train at base level concerning financial responsibilities in the decision making process. There are still commanders, supervisors, and employees who still don't get it of how decisions have financial impacts. From indoctrination training to senior level PME, it should be stressed on how important it is to understand your units financial position.
Q#2: DLR's has encouraged innovative ways of doing business in order to realize savings. AVPOL is a disaster. Systems are not in place and not all participants truly understand their role and how they affect the overall process.
Q#3: No.
Q#4: Re-look at the feasibility of having multiple year O&M appropriations.

RECORD NUMBER: 00109 *POSITION:* FM *MAJCOM:* PACAF
Q#1: Work to make the O&M a multi-year appropriation. MAJCOMs need more flexibility to move funds between BACs. Need to increase 3080 threshold or do away with BPIE totally.
Q#2: Give the wing commander greater flexibility to accomplish mission.
Q#3: None.
Q#4: Completely restructure financial plan process. Need to streamline and reduce inputs from MAJCOMs.

RECORD NUMBER: 00110 *POSITION:* FM *MAJCOM:* PACAF
Q#1: Ensure the incentives are tangible and visible (most often they got lost in the rounding).
Q#2: Old habits are hard to break - in FY94 dollars were not fenced, but we were not completely sure because they were in FY93 - we were not sure if command was saying they aren't fenced but would later say they were.
Q#4: Everything else being equal - getting or knowing exactly what your total annual budget is on or before 1 Oct.

RECORD NUMBER: 00111 *POSITION:* CC *MAJCOM:* ACC
No response.

RECORD NUMBER: 00112 *POSITION:* CC *MAJCOM:* ACC
Q#4: Remove the restriction on budget activity groups. i.e., Let base commanders have authority to move funds between BACs.

RECORD NUMBER: 00113 *POSITION:* CC *MAJCOM:* AETC
Q#1: The current trend is good. Commanders accept increased program management and workload and are able to use savings.
Q#2: Have had a positive impact and an increase in workload. The ability to realize savings is being eroded by policy changes at the Air Force and DoD levels. The margin between funding/cost rates is decreasing.
Q#3: No. Centralized funding can serve a useful (if not critical) function for some programs
Q#4: Allow fencing of base operation support funds where tenant units are involved. The same would apply to contingency and communications support funding.

RECORD NUMBER: 00114 *POSITION:* FM *MAJCOM:* ACC
Q#1: Develop true cost accounting system and meaningful metrics. Then reward management with a cut of the savings.
Q#2: Not materially, because funds are fenced until EOY. Also tools are not available or user-friendly to manage these programs effectively. They are getting better, but until they are truly fixed, keep the fences.
Q#3: None, unless manpower increases to accommodate workload increase.
Q#4: Do a complete review of the system to rid us of wasted efforts or activities with marginal return. Let's not waste the opportunity that "reinventing got" seems to have.

RECORD NUMBER: 00115 *POSITION:* CC *MAJCOM:* ACC
No response.

RECORD NUMBER: 00116 *POSITION:* CC *MAJCOM:* ACC
Q#1: Innovation = savings? Savings will never occur on a large scale as long as certain programs are 100% funded and not budgeted (i.e., Flying hours, DLR). Commanders know they will receive funds when they run out. No incentive to save.
Q#2: Greatly increased size of budget, however fenced nature causes them to be a non-factor in execution.
Q#3: If they are decentralized and still fenced, there is no benefit.
Q#4: A decision needs to be made on who has the authority to execute the budget, wing CC or MAJCOM. Flexibility at wing level has been reduced to minimal levels. Programs are either fenced or the budget has been cut back so far that there is almost no discretion on spending.

RECORD NUMBER: 00117 *POSITION:* FM *MAJCOM:* AMC
Q#1: Legitimize 100% funding for civilian pay - once and for all! Give wing CC funding/flexibility to use without penalty.
Q#2: AVPOL decentralization is an unqualified failure. Doubled the workload using an imperfect, largely manual system of accounting which is highly inaccurate. Wing CC has not spent "dime one" outside program for fear bills will roll in six months after end of FY and effect next FY funding. Recentralize now!! Also, DBOF-T excess does not help wing since savings can only be spent on DBOF facilities.
Q#3: No! Need to recentralize AVPOL. DLRs and DPEM. . . . Leave as is. There has been efficiencies realized since taken from AFMC. Two level maintenance may be a problem unless DLR funding is increased.
Q#4: 1. At wing level—bring manpower and civilian personnel under comptroller. It would centralize funding/manpower resources under one roof and allow better utilization.

2. Get control of BRAC funding. Don't pick a number and try to stuff mission requirements into it. *We* has lost KC-10 hanger, fuel hydrant system, etc. Because of insufficient funding.

3. We are in trouble with regionalization. Need to aggressively pursue modern automated accounting/pay system with a goal of EFT to vendors. Lost discounts and interest penalties are robbing the wing CC of his flexibility.

4. Separate medical form the wing. Commander has no use of funding for wing requirements and is not held accountable for it.

RECORD NUMBER: 00118 *POSITION:* CC *MAJCOM:* AMC
Q#1: Provide better training for commanders, better exchange of budget innovations should be a 2 week senior officer budget course with a computer driven budget games included.
Q#2: DLR seems to work, AVPOL is a total failure! DPEM is still questionable. Major concern is real time monitoring ability.
Q#3: No.
Q#4: Multi-year appropriations are needed.

RECORD NUMBER: 00119 *POSITION:* CC *MAJCOM:* AMC
No response.

RECORD NUMBER: 00120 *POSITION:* CC *MAJCOM:* PACAF
Q#1: Let installations that save money in one area be free to use those savings in other areas. Ten % under distribution and 10 month funding programs don't permit this.
Q#2: Responsibilities for programs that you often can't find savings because external factors drive the pricing, cost, etc.
Q#4: To accurately distribute needed funding, and project any savings to be used by the installations as needed/desired.

RECORD NUMBER: 00121 *POSITION:* FM *MAJCOM:* AFMC
Q#1: Two year funds - allow for better planning.
Q#2: We have more OBANs to manage, we still do budget for using commands, in effect our ALC financial management workload has increased.
Q#3: We have no recommendations. Sustaining engineering is apparently following DPEM for decentralization.
Q#4: 1. Allow DBOF activities to operate under a true revolving fund concept.
2. Fine tune improve/implement initiatives we currently have (DCPS) new systems etc. before undertaking anything new.

RECORD NUMBER: 00122 *POSITION:* FM *MAJCOM:* AETC
Q#1: Delete "forced efficiencies" initiatives - stand up to your responsibilities and define deleted programs. "Across the board" cuts leave commanders frustrated with doing more with less.
Q#2: Decentralized programs are excellent; however, you have killed the commander's initiative when automatic withdraw of "savings" in the follow on year occurs. The mistrust of "benefit of savings" is counter-productive.
Q#3: Large ATS contract at training bases—there is no commander ownership of aircraft/refueling training system when controlled off base, but directly impacts their ability to succeed.
Q#4: Lack of POM, long term involvement by FM at base level with command and AF. It is hard to make long term responses when you do not see the entire future for economic decisions. Annual control makes FM a fire fighter rather than a fire prevention advisor.

RECORD NUMBER: 00123 *POSITION:* FM *MAJCOM:* AMC
Q#1: The AF should start rewarding bases whenever they have made some savings. The way the system is currently set up, the base gets penalized whenever they save money, by reducing your funding as a result of your savings.
Q#2: It created more workload at the bases particularly in the AVPOL decentralization.
Q#3: I could not think of any.
Q#4: What needs to be done is to fund the bases per their requirements and let the wing commanders be responsible and accountable. The present system of submitting unfunded requirements creates an impression that there is money out there being withheld (which is true) and bases are not funded enough to begin with, so there is no incentive to save or reduce spending. The notion is that we reward units who run out of funds first. The fast rat gets the cheese first. Recommendation, fund the bases reasonably close to their requirement and let them be accountable.

RECORD NUMBER: 00124 *POSITION:* CC *MAJCOM:* USAFE
Q#1: Allow wing CC to keep saved funds from DLR, DPEM, AVPOL but they need to be funded realistically.
Q#2: Not very much at *this installation.*
Q#4: Need to more realistically assess the FCFA rate to make it more in line with current exchange rates. It is way off in *this country.*

RECORD NUMBER: 00125 *POSITION:* FM *MAJCOM:* USAFE
Q#1: Push to the lowest levels and let the commander manage his money; one boss, one pot.
Q#2: We have a very small program.
Q#3: Same as 1.
Q#4: Same answer as in 1.

RECORD NUMBER: 00126 *POSITION:* FM *MAJCOM:* AIA
Q#1: Fund up front, limit fences/limitations, provide commanders flexibility to execute program. Take away the disincentive of spending to avoid loosing funds and encourage savings.
Q#2: No direct impact.
Q#3: No.
Q#4: Air Staff/FM interest and involvement in NFIP. The interface between USAF/IN and SAF/FM nebulous. SAF/FM needs to understand intelligence/information warfare requirements better and where and when to draw the line between NFIP and non-NFIP funds.

RECORD NUMBER: 00127 *POSITION:* FM *MAJCOM:* ACC
Q#1: What fiscal innovations do you want? Decentralization of civilian pay was an improvement, but then Civ Pers at MAJCOM is levying a workyear ceiling effectively tying group commanders hands again.
Q#2: Compartmentalize it into multiple budgets. They have encouraged better management because of the paybacks offered to bases, so they're working.
Q#4: I like the move toward a metric for base O&M. It also helps to have more of the funds up front, and less at year end as fall out. Every year I get beat up by non-FM people who can't understand why they have to wait for year end to get well.

RECORD NUMBER: 00128 *POSITION:* FM *MAJCOM:* AMC
Q#1: Allow organizations to spend their savings. Anywhere they wish regardless of fund codes or appropriation.
Q#2: Not greatly, but it has caused a lot more paperwork
Q#3: No.
Q#4: Give me all the funds in *one* pot. Not split it between DBOF-T and O&M.

RECORD NUMBER: 00129 *POSITION:* FM *MAJCOM:* AMC
No response.

RECORD NUMBER: 00130 *POSITION:* CC *MAJCOM:* AFMC
Q#1: Let me use the funds that I save through innovation.
Q#2: Not much.
Q#4: It is extremely difficult to upgrade the infrastructure and improve the quality of life under the current restrictions and decreased budgets.

RECORD NUMBER: 00131 *POSITION:* CC *MAJCOM:* PACAF
Q#2: Makes us look much closer at these expenditures.

RECORD NUMBER: 00132 *POSITION:* CC *MAJCOM:* PACAF
Q#1: Do not "assume" a 10% efficiency and fund to that level. Allow unit to keep a portion (most) of the savings acquired through innovative action.
Q#2: DLR bills too unpredictable.

RECORD NUMBER: 00133 *POSITION:* CC *MAJCOM:* ACC
No response.

RECORD NUMBER: 00134 *POSITION:* FM *MAJCOM:* USAFE
Q#1: Allow bases to keep more of what they save.
Q#2: Better way to track/estimate AVPOL expenditures urgently needed. More high level (SAF, DoD) influences needed to push operators to track AVPOL purchases and unloading.
Q#4: Continually look for ways to ease the reporting burden on bases, and let base personnel know they are appreciated. There's still a perception bases exist for the pleasure of headquarters, and despite the drawdown, HQ (Air Staff, DFAS, MAJCOMs) haven't cut back on their taskings or new requirements.

RECORD NUMBER: 00135 *POSITION:* CC *MAJCOM:* ACC
Q#1: Continue to reward the wing level managers with fiscal increases for gains they incur through savings for their organizations.
Q#2: Positively.

RECORD NUMBER: 00136 *POSITION:* FM *MAJCOM:* ACC
Q#1: Get a lump sum at beginning of year (October!) and keep what you save.
Q#2: Right now AVPOL provides savings so it is a big plus. DLRs efficiencies where gone from start.
Q#4: Unified budget (all appropriations in one pot) o include dropping barriers between NAF and APF!

RECORD NUMBER: 00137 *POSITION:* FM *MAJCOM:* AFSPC
Q#1: Reward wings who spend wisely. Savings produced in a fiscal year should be carried over to the next fiscal year. Instead, we are penalized and have our budget cut under the assumption that the saved resources were not needed in the program to start with.
Q#2: DLR is still fenced by the command so it has little effect.
Q#3: Facility project funding by AFSPC.
Q#4: Reduce pressure to spend at year end.

RECORD NUMBER: 00138 *POSITION:* FM *MAJCOM:* USAFE
Q#1: Reward savings penalize poor management at distribution times.
Q#2: Caused tremendous workload but we like the flexibility.
Q#3: No.
Q#4: Consolidate all financial operations under one organization i.e., NAF, CE, etc.
p.s. The USAFE regionalization of FMF is something I would halt.

RECORD NUMBER: 00139 *POSITION:* CC *MAJCOM:* PACAF
Q#1: O&M - make it a two year appropriation, do away with 3080 threshold.
Q#2: Yes, DLR software changes, AVPOL take backs at FY end.
Q#4: Give wing/CC ability to be flexible with BAs - swap dollars between.

RECORD NUMBER: 00140 *POSITION:* CC *MAJCOM:* ACC
Q#1: 2-year budgeting, decolor money, spend less time budgeting and more time analyzing our programs at all levels.
Q#2: Went up, then down as some dollars taken. On the whole, neutral with expenses.
Q#3: No opinion.
Q#4: Two year vs. one year budgeting.

RECORD NUMBER: 00141 *POSITION:* CC *MAJCOM:* PACAF
Q#1: Let the people who take the risk and become more efficient keep the money to continue the cycle of innovation.
Q#2: Local commanders flexibility to "save" is restricted based on top down guidance which takes money to force you to become more efficient. This I view as pressure to do the same mission with fewer dollars. If I am successful then you take more dollars next year.
Q#4: Holding/fencing hiding money as an insurance policy against financial crisis forces each wing to wait until years end to spend resources that should have flowed smoothly through the year. We need to insist on budget rigor at each level and fund requirements, each base is different in its environment and should be allowed its individuality.

RECORD NUMBER: 00142 *POSITION:* FM *MAJCOM:* AFDW
Q#1: Multiyear O&M availability, elimination of 3080/O&M distinction for locally procured equipment, raising Congressional A-76 thresholds on contracting out proposals.
Q#2: They haven't because we do not support a flying program or heavy in doctrine operations.
Q#3: DFAS—Then the Air Force activities could truly see the services provided.
Q#4: I would eliminate the legal limitations on budget activity groups with the O&M appropriations and let the MAJCOM and base have full flexibility to allocate/consume O&M funds at the commander's priority/discretion.

RECORD NUMBER: 00143 *POSITION:* CC *MAJCOM:* USAFE
Q#1: Continue decentralizing fiscal programs to lowest level "ownership" enhances financial stewardship, efficiency, and innovation.
Q#2: Increased our budget > 250% since 1992. Gives us greater flexibility to meet mission and BOS reports.
Q#3: MILPER and MILCON.
Q#4: Minimize/reduce "fences" on certain accounts. Gives commander greater flexibility and innovation/efficiency opportunities.

RECORD NUMBER: 00144 *POSITION:* FM *MAJCOM:* USAFE
Q#1: We should be allowed to carry forward unobligated balances after 30 Sep and obligate on requirements documented/validated for that prior FY and obligate into new FY.
Q#2: Lots of money to manage, but MAJCOM manages program as a centralized program because of not enough data/experience, so program incentives are not realized. Business as usual.
Q#3: Facility projects.
Q#4: Combine requirements boards to consider funding availability FUB, CSRB, etc.

RECORD NUMBER: 00145 *POSITION:* CC *MAJCOM:* PACAF
No response.

RECORD NUMBER: 00146 *POSITION:* CC *MAJCOM:* USAFE
Q#1: AF financial management is doing an excellent job in bringing down briers. Example; the new budget activity code structure initiated in FY 93 which cut the number of divisions in the O&M budget in half. Restrictions imposed apart from the financial management arena that restrict the way we do business are the greatest barrier to additional fiscal innovation. Decentralized programs are only beneficial if bases have the flexibility to seek out a better alternative.
Suggestion: Bring the repair price for DLR and DPEM Parts in-line with private industry rates. Require the Depots to separate the actual cost of repairing an item from the cost of maintaining a wartime surge capability. Wartime surge capability should be a separate and distinct funding issue.
Q#2: Although asset tracking has definitely improved, the sheer size of these programs makes it difficult to determine what money is available to support other programs. Funding is held at HQ USAFE to cover these high-ticket items and not released in support of other programs until late in the year.
Q#3: Fine tune current decentralized programs before making further changes.
Q#4: Suggestion: Restructure the O&M appropriation to alleviate the yearly process of spending out to the last penny. Developing a two year overlapping O&M account would allow command the flexibility to reassess programs after the fiscal year has ended and spend available funds on the highest priority requirement instead of rapidly acquired supply items. The Air Force has no direct control over the Congressional limitation, but it definitely warrants review.

RECORD NUMBER: 00147 *POSITION:* FM *MAJCOM:* ACC
Q#4: Get rid of the numerous fund codes—the financial world is getting too complex.

RECORD NUMBER: 00148 *POSITION:* FM *MAJCOM:* AFMC

Q#1: Allow organizations to keep savings.

Q#2: Cost associated with decentralized programs exceed budget provided causing a shortfall.

Q#3: Only if sufficient budget is provided.

Q#4: The DoD funds control process is archaic - if the Federal Reserve can move real money around electronically, why can't we flow BA's electronically. It takes entirely too long to flow data up and down channel.

Appendix H

Glossary of Acronyms

ABES	Amended Budget Estimate Submission
ABIDES	Automated Budget Interactive Data Environment System
ACC	Air Combat Command
ACSC	Air Command and Staff College
AETC	Air Education and Training Command
AFB	Air Force Base
AFAA	Air Force Audit Agency
AFDW	Air Force District of Washington
AFMC	Air Force Materiel Command
AFMPC	Air Force Military Personnel Center
AFSF	Air Force Stock Fund
AFSOC	Air Force Special Operations Command
AFSPCOM	Air Force Space Command
AIA	Air Intelligence Agency
AMC	Air Mobility Command
APB	Amended President's Budget
ARC	Air Reserve Component
AU	Air University
AVPOL	Aviation Petroleum, Oils, and Lubricants
BA	Budget Authority
BAC	Budget Activity Codes
BBAS	Base Budget Automated System
BES	Budget Estimate Submission
BOS	Base Operations Support
BRAC	Base Realignment and Closure Commission
BUR	Bottom Up Review
CBAS	Command Budget Automated System
CINC	Commander in Chief
CLS	Contract Logistic Support
CMA	Centrally Managed Allotment
CRA	Continuing Resolution Authority
CSAF	Chief of Staff of the Air Force
DBOF	Defense Business Operations Fund
DCPS	Defense Civilian Pay System
DEPSECDEF	Deputy Secretary of Defense
DFAS	Defense Finance and Accounting Service
DLR	Depot Level Reparables

Glossary of Acronyms (cont'd)

DoD	Department of Defense
DMC	Defense Mega Center
DMRD	Defense Management Report Decision
DPG	Defense Planning Guidance
DPRB	Defense Planning and Resources Board
EEIC	Element of Expense Investment Code
FAC	Forecast Acquisition Cost
FAMS	Fuels Automated Management System
FBS	Future Budget System
F&FP	Force and Financial Plan
FM	Financial Management
FMB	Financial Management Board
FOA	Field Operating Agencies
FWG	Financial Working Group
FY	Fiscal Year
FYDP	Future Years Defense Program
GAO	General Accounting Office
G&A	General and Administrative
HAC	House Appropriation Committee
HASC	House Armed Services Committee
HQ	Headquarters
HQ USAF	Headquarters, United States Air Force
IG	Inspector General
JCS	Joint Chiefs of Staff
JSPS	Joint Strategic Planning System
MAJCOM	Major Command
MFP	Major Force Program
MBI	Major Budget Issues
OBRG	Operating Budget Review Group
O&M	Operations and Maintenance
OMB	Office of Management and Budget
OMEI	Other Major End Items
OSD	Office of the Secretary of Defense
PAA	Primary Authorized Aircraft
PACAF	Pacific Air Forces
PB	President's Budget
PBD	Program Budget Decision
PC	Personal Computer
PDM	Program Decision Memorandum
POM	Program Objective Memorandum
PPBS	Planning, Programming, and Budgeting System
RAF	Royal Air Force

Glossary of Acronyms (cont'd)

RSD	Repairable Support Division
SAC	Senate Appropriation Committee
SAF	Secretary of the Air Force
SASC	Senate Armed Services Committee
SBSS	Standard Base Supply System
SECAF	Secretary of the Air Force
SECDEF	Secretary of Defense
UBT	Unified Budget Test
UCR	Unit Cost Resourcing
USAF	United States Air Force
USAFA	United States Air Force Academy
USAFE	United States Air Forces Europe

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